

**Veteran Organization Amendments**

2026 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Ann Millner**

House Sponsor:

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**LONG TITLE****General Description:**

This bill addresses veteran organizations that are exempt from federal income taxation (tax exempt veteran organizations).

**Highlighted Provisions:**

This bill:

▸ extends benefits to tax exempt veteran organizations that are otherwise available for other tax exempt entities, including eligibility to:

- claim a sales and use tax exemption for sales derived from the organization's charitable activities;

- receive excess contributions from individuals and entities that are subject to campaign contribution limits;

- obtain donations from state agencies and assist state agencies in administering relief programs; and

- acquire conservation easements;

▸ clarifies that for purposes of statutory construction, the terms "charitable," "nonprofit," and "not-for-profit," in relation to an entity, include both tax exempt veteran organizations and other tax exempt entities unless otherwise excluded in statute; and

▸ makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**10-3-208**, as last amended by Laws of Utah 2025, Chapter 90

**17-70-403**, as renumbered and amended by Laws of Utah 2025, First Special Session,

Chapter 13

20A-11-201, as last amended by Laws of Utah 2025, Chapter 448  
20A-11-301, as last amended by Laws of Utah 2025, Chapter 448  
20A-11-401, as last amended by Laws of Utah 2025, Chapter 448  
20A-11-601, as last amended by Laws of Utah 2025, Chapter 448  
20A-11-602, as last amended by Laws of Utah 2025, Chapter 448  
20A-11-801, as last amended by Laws of Utah 2025, Chapter 448  
20A-11-802, as last amended by Laws of Utah 2025, Chapter 448  
20A-11-1301, as last amended by Laws of Utah 2025, Chapter 448  
20A-12-303, as last amended by Laws of Utah 2025, Chapter 448  
35A-3-312, as last amended by Laws of Utah 2015, Chapter 221  
35A-8-1009, as last amended by Laws of Utah 2017, Chapter 223  
53E-7-404, as last amended by Laws of Utah 2024, Chapter 466  
57-18-3, as enacted by Laws of Utah 1985, Chapter 155  
59-12-104.1, as last amended by Laws of Utah 2008, Chapter 382  
61-2-204, as last amended by Laws of Utah 2011, Chapter 303  
63A-2-404, as last amended by Laws of Utah 2019, Chapter 488  
63A-5b-901, as last amended by Laws of Utah 2024, Chapter 438  
63G-6b-101, as enacted by Laws of Utah 2024, Chapter 300  
68-3-12.5, as last amended by Laws of Utah 2025, First Special Session, Chapter 17  
77-11a-403, as last amended by Laws of Utah 2025, Chapter 208

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*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **10-3-208** is amended to read:

**10-3-208 . Campaign finance disclosure in municipal election.**

(1) Unless a municipality adopts by ordinance more stringent definitions, the following are defined terms for purposes of this section:

(a) "Agent of a candidate" means:

- (i) a person acting on behalf of a candidate at the direction of the reporting entity;
- (ii) a person employed by a candidate in the candidate's capacity as a candidate;
- (iii) the personal campaign committee of a candidate;
- (iv) a member of the personal campaign committee of a candidate in the member's capacity as a member of the personal campaign committee of the candidate; or
- (v) a political consultant of a candidate.

(b) "Anonymous contribution limit" means for each calendar year:

- 65 (i) \$50; or
- 66 (ii) an amount less than \$50 that is specified in an ordinance of the municipality.
- 67 (c)(i) "Candidate" means a person who:
- 68 (A) files a declaration of candidacy for municipal office; or
- 69 (B) receives contributions, makes expenditures, or gives consent for any other
- 70 person to receive contributions or make expenditures to bring about the
- 71 person's nomination or election to a municipal office.
- 72 (ii) "Candidate" does not mean a person who files for the office of judge.
- 73 (d)(i) "Contribution" means any of the following when done for political purposes:
- 74 (A) a gift, subscription, donation, loan, advance, or deposit of money or anything
- 75 of value given to a candidate;
- 76 (B) an express, legally enforceable contract, promise, or agreement to make a gift,
- 77 subscription, donation, unpaid or partially unpaid loan, advance, or deposit of
- 78 money or anything of value to the candidate;
- 79 (C) any transfer of funds from another reporting entity to the candidate;
- 80 (D) compensation paid by any person or reporting entity other than the candidate
- 81 for personal services provided without charge to the candidate;
- 82 (E) a loan made by a candidate deposited to the candidate's own campaign; and
- 83 (F) an in-kind contribution.
- 84 (ii) "Contribution" does not include:
- 85 (A) services provided by an individual volunteering a portion or all of the
- 86 individual's time on behalf of the candidate if the services are provided without
- 87 compensation by the candidate or any other person;
- 88 (B) money lent to the candidate by a financial institution in the ordinary course of
- 89 business; or
- 90 (C) goods or services provided for the benefit of a candidate at less than fair
- 91 market value that are not authorized by or coordinated with the candidate.
- 92 (e) "Coordinated with" means that goods or services provided for the benefit of a
- 93 candidate are provided:
- 94 (i) with the candidate's prior knowledge, if the candidate does not object;
- 95 (ii) by agreement with the candidate;
- 96 (iii) in coordination with the candidate; or
- 97 (iv) using official logos, slogans, and similar elements belonging to a candidate.
- 98 (f)(i) "Expenditure" means any of the following made by a candidate or an agent of

the candidate on behalf of the candidate:

(A) any disbursement from contributions, receipts, or from an account described in Subsection (3)(a);

(B) a purchase, payment, donation, distribution, loan, advance, deposit, gift of money, or anything of value made for political purposes;

(C) an express, legally enforceable contract, promise, or agreement to make any purchase, payment, donation, distribution, loan, advance, deposit, gift of money, or anything of value for a political purpose;

(D) compensation paid by a candidate for personal services rendered by a person without charge to a reporting entity;

(E) a transfer of funds between the candidate and a candidate's personal campaign committee as defined in Section 20A-11-101; or

(F) goods or services provided by a reporting entity to or for the benefit of the candidate for political purposes at less than fair market value.

(ii) "Expenditure" does not include:

(A) services provided without compensation by an individual volunteering a portion or all of the individual's time on behalf of a candidate; or

(B) money lent to a candidate by a financial institution in the ordinary course of business.

(g) "In-kind contribution" means anything of value other than money, that is accepted by or coordinated with a candidate.

(h)(i) "Political consultant" means a person who is paid by a candidate, or paid by another person on behalf of and with the knowledge of the candidate, to provide political advice to the candidate.

(ii) "Political consultant" includes a circumstance described in Subsection (1)(h)(i), where the person:

(A) has already been paid, with money or other consideration;

(B) expects to be paid in the future, with money or other consideration; or

(C) understands that the person may, in the discretion of the candidate or another person on behalf of and with the knowledge of the candidate, be paid in the future, with money or other consideration.

(i) "Political purposes" means an act done with the intent or in a way to influence or tend to influence, directly or indirectly, any person to refrain from voting or to vote for or against any candidate or a person seeking a municipal office at any caucus, political

convention, or election.

(j) "Reporting entity" means:

(i) a candidate;

(ii) a committee appointed by a candidate to act for the candidate;

(iii) a person who holds an elected municipal office;

(iv) a party committee as defined in Section 20A-11-101;

(v) a political action committee as defined in Section 20A-11-101;

(vi) a political issues committee as defined in Section 20A-11-101;

(vii) a corporation as defined in Section 20A-11-101; or

(viii) a labor organization as defined in Section 20A-11-1501.

(2)(a) A municipality may adopt an ordinance establishing campaign finance disclosure requirements for a candidate that are more stringent than the requirements provided in Subsections (3) through (8).

(b) The municipality may adopt definitions that are more stringent than those provided in Subsection (1).

(c) If a municipality fails to adopt a campaign finance disclosure ordinance described in Subsection (2)(a), a candidate shall comply with financial reporting requirements contained in Subsections (3) through (8).

(3) Each candidate:

(a) shall deposit a contribution in a separate campaign account in a financial institution; and

(b) may not deposit or mingle any campaign contributions received into a personal or business account.

(4)(a) In a year in which a municipal primary is held, each candidate who will participate in the municipal primary shall file a campaign finance statement with the municipal clerk or recorder no later than seven days before the day described in Subsection 20A-1-201.5(2).

(b) Each candidate who is not eliminated at a municipal primary election shall file a campaign finance statement with the municipal clerk or recorder no later than:

(i) 28 days before the day on which the municipal general election is held;

(ii) seven days before the day on which the municipal general election is held; and

(iii) 30 days after the day on which the municipal general election is held.

(c) Each candidate for municipal office who is eliminated at a municipal primary election shall file with the municipal clerk or recorder a campaign finance statement

167 within 30 days after the day on which the municipal primary election is held.

168 (5) If a municipality does not conduct a primary election for a race, each candidate who will  
169 participate in that race shall file a campaign finance statement with the municipal clerk  
170 or recorder no later than:

171 (a) 28 days before the day on which the municipal general election is held;

172 (b) seven days before the day on which the municipal general election is held; and

173 (c) 30 days after the day on which the municipal general election is held.

174 (6)(a) If a candidate seeks appointment to fill a midterm vacancy in a municipal office  
175 the candidate shall, no later than three business days before the day on which the  
176 municipal legislative body meets to interview the candidate in accordance with  
177 Section 20A-1-510, file a campaign finance statement with the municipal clerk or  
178 recorder.

179 (b) Upon receipt of the campaign finance statement described in Subsection (6)(a), the  
180 municipal clerk or recorder shall immediately submit a copy of the statement to the  
181 municipal legislative body.

182 (7) Each campaign finance statement described in Subsection (4), (5), or (6) shall:

183 (a) except as provided in Subsection (7)(b):

184 (i) report all of the candidate's itemized and total:

185 (A) contributions, including in-kind and other nonmonetary contributions,  
186 received up to and including five days before the campaign finance statement  
187 is due, excluding a contribution previously reported; and

188 (B) expenditures made up to and including five days before the campaign finance  
189 statement is due, excluding an expenditure previously reported; and

190 (ii) identify:

191 (A) for each contribution, the amount of the contribution and the name of the  
192 donor, if known; and

193 (B) for each expenditure, the amount of the expenditure and the name of the  
194 recipient of the expenditure; or

195 (b) report the total amount of all contributions and expenditures if the candidate receives  
196 \$500 or less in contributions and spends \$500 or less on the candidate's campaign.

197 (8) Within 30 days after receiving a contribution that is cash or a negotiable instrument,  
198 exceeds the anonymous contribution limit, and is from a donor whose name is unknown,  
199 a candidate shall disburse the amount of the contribution to:

200 (a) the treasurer of the state or a political subdivision for deposit into the state's or

- 201 political subdivision's general fund; or
- 202 (b) an organization that is exempt from federal income taxation under Section 501(c)(3)
- 203 or (19), Internal Revenue Code.
- 204 (9)(a) A municipality may, by ordinance:
- 205 (i) provide an anonymous contribution limit less than \$50;
- 206 (ii) require greater disclosure of contributions or expenditures than is required in this
- 207 section; and
- 208 (iii) impose additional penalties on candidates who fail to comply with the applicable
- 209 requirements beyond those imposed by this section.
- 210 (b) A candidate is subject to the provisions of this section and not the provisions of an
- 211 ordinance adopted by the municipality under Subsection (9)(a) if:
- 212 (i) the municipal ordinance establishes requirements or penalties that differ from
- 213 those established in this section; and
- 214 (ii) the municipal clerk or recorder fails to notify the candidate of the provisions of
- 215 the ordinance as required in Subsection (10).
- 216 (10) Each municipal clerk or recorder shall, at the time the candidate for municipal office
- 217 files a declaration of candidacy, and again 35 days before each municipal general
- 218 election, notify the candidate in writing of:
- 219 (a) the provisions of statute or municipal ordinance governing the disclosure of
- 220 contributions and expenditures;
- 221 (b) the dates when the candidate's campaign finance statement is required to be filed; and
- 222 (c) the penalties that apply for failure to file a timely campaign finance statement,
- 223 including the statutory provision that requires removal of the candidate's name from
- 224 the ballot for failure to file the required campaign finance statement when required.
- 225 (11) Notwithstanding any provision of Title 63G, Chapter 2, Government Records Access
- 226 and Management Act, the municipal clerk or recorder shall:
- 227 (a) make each campaign finance statement filed by a candidate available for public
- 228 inspection and copying no later than one business day after the statement is filed; and
- 229 (b) make the campaign finance statement filed by a candidate available for public
- 230 inspection by:
- 231 (i) posting an electronic copy or the contents of the statement on the municipality's
- 232 website no later than seven business days after the day on which the statement is
- 233 filed; and
- 234 (ii) in order to comply with the requirements of Subsection 20A-11-103(4)(b)(ii),

- 235 providing the lieutenant governor with a link to the electronic posting described in  
236 Subsection (11)(b)(i) no later than two business days after the day on which the  
237 statement is filed.
- 238 (12)(a) If a candidate fails to timely file a campaign finance statement required under  
239 Subsection (4) or (5), the municipal clerk or recorder:
- 240 (i) may send an electronic notice to the candidate that states:
- 241 (A) that the candidate failed to timely file the campaign finance statement; and  
242 (B) that, if the candidate fails to file the report within 24 hours after the deadline  
243 for filing the report, the candidate will be disqualified; and
- 244 (ii) may impose a fine of \$50 on the candidate.
- 245 (b) The municipal clerk or recorder shall disqualify a candidate and inform the  
246 appropriate election official that the candidate is disqualified if the candidate fails to  
247 file a campaign finance statement described in Subsection (4) or (5) within 24 hours  
248 after the deadline for filing the report.
- 249 (c) If a candidate is disqualified under Subsection (12)(b), the election official:
- 250 (i) shall:
- 251 (A) notify every opposing candidate for the municipal office that the candidate is  
252 disqualified;
- 253 (B) send an email notification to each voter who is eligible to vote in the  
254 municipal election office race for whom the election official has an email  
255 address informing the voter that the candidate is disqualified and that votes cast  
256 for the candidate will not be counted;
- 257 (C) post notice of the disqualification on a public website; and  
258 (D) if practicable, remove the candidate's name from the ballot by blacking out the  
259 candidate's name before the ballots are delivered to voters; and
- 260 (ii) may not count any votes for that candidate.
- 261 (13) An election official may fulfill the requirements described in Subsection (12)(c)(i) in  
262 relation to a mailed ballot, including a military overseas ballot, by including with the  
263 ballot a written notice:
- 264 (a) informing the voter that the candidate is disqualified; or  
265 (b) directing the voter to a public website to inform the voter whether a candidate on the  
266 ballot is disqualified.
- 267 (14) Notwithstanding Subsection (12)(b), a candidate who timely files each campaign  
268 finance statement required under Subsection (4) or (5) is not disqualified if:



- (a) the statement details accurately and completely the information required under Subsection (7), except for inadvertent omissions or insignificant errors or inaccuracies; and
- (b) the omissions, errors, or inaccuracies are corrected in an amended report or in the next scheduled report.

(15) A candidate for municipal office who is disqualified under Subsection (12)(b) shall file with the municipal clerk or recorder a complete and accurate campaign finance statement within 30 days after the day on which the candidate is disqualified.

(16) A campaign finance statement required under this section is considered filed if it is received in the municipal clerk or recorder's office by 5 p.m. on the date that it is due.

(17)(a) A private party in interest may bring a civil action in a court with jurisdiction under Title 78A, Judiciary and Judicial Administration, to enforce the provisions of this section or an ordinance adopted under this section.

(b) In a civil action under Subsection (17)(a), the court may award costs and attorney fees to the prevailing party.

Section 2. Section **17-70-403** is amended to read:

**17-70-403 . Campaign financial disclosure in county elections.**

(1) A county shall adopt an ordinance establishing campaign finance disclosure requirements for:

- (a) candidates for county office; and
- (b) candidates for local school board office who reside in that county.

(2) The ordinance required by Subsection (1) shall include:

- (a) a requirement that each candidate for county office or local school board office report the candidate's itemized and total campaign contributions and expenditures at least once within the two weeks before the election and at least once within two months after the election;
- (b) a definition of "contribution" and "expenditure" that requires reporting of nonmonetary contributions such as in-kind contributions and contributions of tangible things;
- (c) a requirement that the financial reports identify:
  - (i) for each contribution, the name of the donor of the contribution, if known, and the amount of the contribution; and
  - (ii) for each expenditure, the name of the recipient and the amount of the expenditure;
- (d) a requirement that a candidate for county office or local school board office deposit a

- 303 contribution in a separate campaign account into a financial institution;
- 304 (e) a prohibition against a candidate for county office or local school board office
- 305 depositing or mingling any contributions received into a personal or business account;
- 306 (f) a requirement that a candidate for county office who receives a contribution that is
- 307 cash or a negotiable instrument, exceeds \$50, and is from a donor whose name is
- 308 unknown, shall, within 30 days after receiving the contribution, disburse the amount
- 309 of the contribution to:
- 310 (i) the treasurer of the state or a political subdivision for deposit into the state's or
- 311 political subdivision's general fund; or
- 312 (ii) an organization that is exempt from federal income taxation under Section
- 313 501(c)(3), Internal Revenue Code;
- 314 (g) a requirement that a candidate seeking appointment to fill a midterm vacancy in a
- 315 county office or local school board office file the financial report described in
- 316 Subsection (2)(c) with the county clerk:
- 317 (i) for a county office vacancy described in Subsection 20A-1-508(3) or (7), no later
- 318 than three business days before the day on which the political party of the prior
- 319 officeholder submits the candidate's name to the county legislative body as the
- 320 individual the political party selects to fill the vacancy;
- 321 (ii) for a county or district attorney office vacancy described in Subsection
- 322 20A-1-509.1(5)(a), no later than three business days before the day on which the
- 323 political party of the prior officeholder submits the candidate's name to the county
- 324 legislative body as one of the three individuals the party nominates to fill the
- 325 vacancy;
- 326 (iii) for a county or district attorney office vacancy described in Section 20A-1-509.2:
- 327 (A) no later than the deadline for the candidate to submit an application to fill the
- 328 vacancy under Subsection 20A-1-509.2(2)(c); and
- 329 (B) if, under Subsection 20A-1-509.2(3), more than three attorneys submit an
- 330 application to fill the vacancy, no later than three business days before the day
- 331 on which the political party of the prior officeholder submits the candidate's
- 332 name to the county legislative body as one of the three individuals the party
- 333 nominates to fill the vacancy; or
- 334 (iv) for a local school board office vacancy, no later than three business days before
- 335 the day on which the local school board meets to interview each candidate
- 336 interested in filling the vacancy in accordance with Section 20A-1-511; and

(h) a requirement that, upon receipt of the financial report described in Subsection (2)(g), the county clerk immediately submit a copy of the report to the county legislative body.

(3)(a) As used in this Subsection (3), "account" means an account in a financial institution:

(i) that is not described in Subsection (2)(d); and

(ii) into which or from which a person who, as a candidate for an office, other than a county office for which the person files a declaration of candidacy or federal office, or as a holder of an office, other than a county office for which the person files a declaration of candidacy or federal office, deposits a contribution or makes an expenditure.

(b) The ordinance required by Subsection (1) shall include a requirement that a candidate for county office or local school board office include on a financial report filed in accordance with the ordinance a contribution deposited in or an expenditure made from an account:

(i) since the last financial report was filed; or

(ii) that has not been reported under a statute or ordinance that governs the account.

(4) If any county fails to adopt a campaign finance disclosure ordinance described in Subsection (1), candidates for county office, other than community council office, and candidates for local school board office shall comply with the financial reporting requirements contained in Subsections (5) through (10).

(5) A candidate for elective office in a county or local school board office:

(a) shall deposit a contribution into a separate campaign account in a financial institution; and

(b) may not deposit or mingle any contributions received into a personal or business account.

(6) Each candidate for elective office in any county who is not required to submit a campaign financial statement to the lieutenant governor, and each candidate for local school board office, shall file a signed campaign financial statement with the county clerk:

(a) seven days before the date of the regular general election, reporting each contribution and each expenditure as of 10 days before the date of the regular general election; and

(b) no later than 30 days after the date of the regular general election.

(7)(a) The statement filed seven days before the regular general election shall include:

- 371 (i) a list of each contribution received by the candidate, and the name of the donor, if  
372 known; and
- 373 (ii) a list of each expenditure for political purposes made during the campaign period,  
374 and the recipient of each expenditure.
- 375 (b) The statement filed 30 days after the regular general election shall include:
- 376 (i) a list of each contribution received after the cutoff date for the statement filed  
377 seven days before the election, and the name of the donor; and
- 378 (ii) a list of all expenditures for political purposes made by the candidate after the  
379 cutoff date for the statement filed seven days before the election, and the recipient  
380 of each expenditure.
- 381 (8)(a) As used in this Subsection (8), "account" means an account in a financial  
382 institution:
- 383 (i) that is not described in Subsection (5)(a); and
- 384 (ii) into which or from which a person who, as a candidate for an office, other than a  
385 county office for which the person filed a declaration of candidacy or federal  
386 office, or as a holder of an office, other than a county office for which the person  
387 filed a declaration of candidacy or federal office, deposits a contribution or makes  
388 an expenditure.
- 389 (b) A county office candidate and a local school board office candidate shall include on  
390 any campaign financial statement filed in accordance with Subsection (6) or (7):
- 391 (i) a contribution deposited into an account:
- 392 (A) since the last campaign finance statement was filed; or
- 393 (B) that has not been reported under a statute or ordinance that governs the  
394 account; or
- 395 (ii) an expenditure made from an account:
- 396 (A) since the last campaign finance statement was filed; or
- 397 (B) that has not been reported under a statute or ordinance that governs the  
398 account.
- 399 (9) Within 30 days after receiving a contribution that is cash or a negotiable instrument,  
400 exceeds \$50, and is from a donor whose name is unknown, a county office candidate  
401 shall disburse the amount of the contribution to:
- 402 (a) the treasurer of the state or a political subdivision for deposit into the state's or  
403 political subdivision's general fund; or
- 404 (b) an organization that is exempt from federal income taxation under Section 501(c)(3)

or (19), Internal Revenue Code.

(10) Candidates for elective office in any county, and candidates for local school board office, who are eliminated at a primary election shall file a signed campaign financial statement containing the information required by this section not later than 30 days after the primary election.

(11)(a) A candidate seeking appointment to fill a midterm vacancy in a county office or local school board office shall:

(i) comply with Subsections (5) and (9); and

(ii) file a signed campaign financial statement with the county clerk no later than the deadline described in Subsection (2)(g).

(b) Upon receipt of the campaign financial statement described in Subsection (11)(a)(ii), the county clerk shall immediately submit a copy of the statement to the county legislative body.

(12) Any individual who fails to comply with this section is guilty of an infraction.

(13)(a) Counties may, by ordinance, enact requirements that:

(i) require greater disclosure of campaign contributions and expenditures; and

(ii) impose additional penalties.

(b) The requirements described in Subsection (13)(a) apply to a local school board office candidate who resides in that county.

(14) If a candidate fails to file an interim report due before the election, the county clerk:

(a) may send an electronic notice to the candidate and the political party of which the candidate is a member, if any, that states:

(i) that the candidate failed to timely file the report; and

(ii) that, if the candidate fails to file the report within 24 hours after the deadline for filing the report, the candidate will be disqualified and the political party will not be permitted to replace the candidate; and

(b) impose a fine of \$100 on the candidate.

(15)(a) The county clerk shall disqualify a candidate and inform the appropriate election officials that the candidate is disqualified if the candidate fails to file an interim report described in Subsection (14) within 24 hours after the deadline for filing the report.

(b) The political party of a candidate who is disqualified under Subsection (15)(a) may not replace the candidate.

(c) A candidate who is disqualified under Subsection (15)(a) shall file with the county

- 439 clerk a complete and accurate campaign finance statement within 30 days after the  
440 day on which the candidate is disqualified.
- 441 (16) If a candidate is disqualified under Subsection (15)(a), the election official:
- 442 (a) shall:
- 443 (i) notify every opposing candidate for the county office that the candidate is  
444 disqualified;
- 445 (ii) send an email notification to each voter who is eligible to vote in the county  
446 election office race for whom the election official has an email address informing  
447 the voter that the candidate is disqualified and that votes cast for the candidate will  
448 not be counted;
- 449 (iii) post notice of the disqualification on the county's website; and
- 450 (iv) if practicable, remove the candidate's name from the ballot by blacking out the  
451 candidate's name before the ballots are delivered to voters; and
- 452 (b) may not count any votes for that candidate.
- 453 (17) An election official may fulfill the requirement described in Subsection (16)(a) in  
454 relation to a mailed ballot, including a military or overseas ballot, by including with the  
455 ballot a written notice directing the voter to the county's website to inform the voter  
456 whether a candidate on the ballot is disqualified.
- 457 (18) A candidate is not disqualified if:
- 458 (a) the candidate files the interim reports described in Subsection (14) no later than 24  
459 hours after the applicable deadlines for filing the reports;
- 460 (b) the reports are completed, detailing accurately and completely the information  
461 required by this section except for inadvertent omissions or insignificant errors or  
462 inaccuracies; and
- 463 (c) the omissions, errors, or inaccuracies are corrected in an amended report or in the  
464 next scheduled report.
- 465 (19)(a) A report is considered timely filed if:
- 466 (i) the report is received in the county clerk's office no later than midnight, Mountain  
467 Time, at the end of the day on which the report is due;
- 468 (ii) the report is received in the county clerk's office with a United States Postal  
469 Service postmark three days or more before the date that the report was due; or
- 470 (iii) the candidate has proof that the report was mailed, with appropriate postage and  
471 addressing, three days before the report was due.
- 472 (b) For a county clerk's office that is not open until midnight at the end of the day on

which a report is due, the county clerk shall permit a candidate to file the report via email or another electronic means designated by the county clerk.

(20)(a) Any private party in interest may bring an action in a court with jurisdiction under Title 78A, Judiciary and Judicial Administration, to enforce the provisions of this section or any ordinance adopted under this section.

(b) In a civil action filed under Subsection (20)(a), the court shall award costs and attorney fees to the prevailing party.

(21) Notwithstanding any provision of Title 63G, Chapter 2, Government Records Access and Management Act, the county clerk shall:

(a) make each campaign finance statement filed by a candidate available for public inspection and copying no later than one business day after the statement is filed; and

(b) make the campaign finance statement filed by a candidate available for public inspection by:

(i) posting an electronic copy or the contents of the statement on the county's website no later than seven business days after the day on which the statement is filed; and

(ii) in order to meet the requirements of Subsection 20A-11-103(4)(b)(ii), providing the lieutenant governor with a link to the electronic posting described in Subsection (21)(b)(i) no later than two business days after the day the statement is filed.

Section 3. Section **20A-11-201** is amended to read:

**20A-11-201 . State office -- Separate bank account for campaign funds -- No personal use -- State office candidate reporting deadline -- Report other accounts -- Anonymous contributions.**

(1)(a) Each state office candidate or the candidate's personal campaign committee shall deposit each contribution received in one or more separate campaign accounts in a financial institution.

(b) A state office candidate or a candidate's personal campaign committee may not use money deposited in a campaign account for:

(i) a personal use expenditure; or

(ii) an expenditure prohibited by law.

(c) Each state officeholder or the state officeholder's personal campaign committee shall deposit each contribution and public service assistance received in one or more separate campaign accounts in a financial institution.

(d) A state officeholder or a state officeholder's personal campaign committee may not

507 use money deposited in a campaign account for:

508 (i) a personal use expenditure; or

509 (ii) an expenditure prohibited by law.

510 (2)(a) A state office candidate or the candidate's personal campaign committee may not  
511 deposit or mingle any contributions received into a personal or business account.

512 (b) A state officeholder or the state officeholder's personal campaign committee may not  
513 deposit or mingle any contributions or public service assistance received into a  
514 personal or business account.

515 (3) If a person who is no longer a state office candidate chooses not to expend the money  
516 remaining in a campaign account, the person shall continue to file the year-end summary  
517 report required by Section 20A-11-203 until the statement of dissolution and final  
518 summary report required by Section 20A-11-205 are filed with the lieutenant governor.

519 (4)(a) Except as provided in Subsection (4)(b) and Section 20A-11-402, a person who is  
520 no longer a state office candidate may not expend or transfer the money in a  
521 campaign account in a manner that would cause the former state office candidate to  
522 recognize the money as taxable income under federal tax law.

523 (b) A person who is no longer a state office candidate may transfer the money in a  
524 campaign account in a manner that would cause the former state office candidate to  
525 recognize the money as taxable income under federal tax law if the transfer is made  
526 to a campaign account for federal office.

527 (5)(a) As used in this Subsection (5), "received" means the same as that term is defined  
528 in Subsection 20A-11-204(1)(b).

529 (b) Each state office candidate shall report to the lieutenant governor each contribution  
530 received by the state office candidate:

531 (i) except as provided in Subsection (5)(b)(ii), within 31 calendar days after the day  
532 on which the contribution is received; or

533 (ii) within seven business days after the day on which the contribution is received, if:  
534 (A) the state office candidate is contested in a convention and the contribution is  
535 received within 30 calendar days before the day on which the convention is  
536 held;

537 (B) the state office candidate is contested in a primary election and the  
538 contribution is received within 30 calendar days before the day on which the  
539 primary election is held; or

540 (C) the state office candidate is contested in a general election and the



- 541 contribution is received within 30 calendar days before the day on which the  
542 general election is held.
- 543 (c) Except as provided in Subsection (5)(d), for each contribution that a state office  
544 candidate fails to report within the time period described in Subsection (5)(b), the  
545 lieutenant governor shall impose a fine against the state office candidate in an amount  
546 equal to:
- 547 (i) 10% of the amount of the contribution, if the state office candidate reports the  
548 contribution within 60 calendar days after the day on which the time period  
549 described in Subsection (5)(b) ends; or
- 550 (ii) 20% of the amount of the contribution, if the state office candidate fails to report  
551 the contribution within 60 calendar days after the day on which the time period  
552 described in Subsection (5)(b) ends.
- 553 (d) The lieutenant governor may waive the fine described in Subsection (5)(c) and issue  
554 a warning to the state office candidate if:
- 555 (i) the contribution that the state office candidate fails to report is paid by the state  
556 office candidate from the state office candidate's personal funds;
- 557 (ii) the state office candidate has not previously violated Subsection (5)(c) in relation  
558 to a contribution paid by the state office candidate from the state office candidate's  
559 personal funds; and
- 560 (iii) the lieutenant governor determines that the failure to timely report the  
561 contribution is due to the state office candidate not understanding that the  
562 reporting requirement includes a contribution paid by a state office candidate from  
563 the state office candidate's personal funds.
- 564 (e) The lieutenant governor shall:
- 565 (i) deposit money received under Subsection (5)(c) into the General Fund; and
- 566 (ii) report on the lieutenant governor's website, in the location where reports relating  
567 to each state office candidate are available for public access:
- 568 (A) each fine imposed by the lieutenant governor against the state office candidate;
- 569 (B) the amount of the fine;
- 570 (C) the amount of the contribution to which the fine relates; and
- 571 (D) the date of the contribution.
- 572 (6)(a) As used in this Subsection (6), "account" means an account in a financial  
573 institution:
- 574 (i) that is not described in Subsection (1)(a); and

- 575 (ii) into which or from which a person who, as a candidate for an office, other than  
576 the state office for which the person files a declaration of candidacy or federal  
577 office, or as a holder of an office, other than a state office for which the person  
578 files a declaration of candidacy or federal office, deposits a contribution or makes  
579 an expenditure.
- 580 (b) A state office candidate shall include on any financial statement filed in accordance  
581 with this part:
- 582 (i) a contribution deposited in an account:
- 583 (A) since the last campaign finance statement was filed; or  
584 (B) that has not been reported under a statute or ordinance that governs the  
585 account; or
- 586 (ii) an expenditure made from an account:
- 587 (A) since the last campaign finance statement was filed; or  
588 (B) that has not been reported under a statute or ordinance that governs the  
589 account.
- 590 (7) Within 31 calendar days after the day on which a state office candidate receives a  
591 contribution that is cash or a negotiable instrument, exceeds \$50, and is from an  
592 unknown source, the state office candidate shall disburse the amount of the contribution  
593 to an organization that is exempt from federal income taxation under Section 501(c)(3)  
594 or (19), Internal Revenue Code.

595 Section 4. Section **20A-11-301** is amended to read:

596 **20A-11-301 . Legislative office -- Campaign finance requirements -- Candidate as**  
597 **a political action committee officer -- No personal use -- Contribution reporting deadline**  
598 **-- Report other accounts -- Anonymous contributions.**

- 599 (1)(a)(i) Each legislative office candidate shall deposit each contribution received in  
600 one or more separate accounts in a financial institution that are dedicated only to  
601 that purpose.
- 602 (ii) A legislative office candidate may:
- 603 (A) receive a contribution from a political action committee registered under  
604 Section 20A-11-601; and  
605 (B) be designated by a political action committee as an officer who has primary  
606 decision-making authority as described in Section 20A-11-601.
- 607 (b) A legislative office candidate or the candidate's personal campaign committee may  
608 not use money deposited in an account described in Subsection (1)(a)(i) for:

- 609 (i) a personal use expenditure; or  
610 (ii) an expenditure prohibited by law.
- 611 (c)(i) Each legislative officeholder shall deposit each contribution and public service  
612 assistance received in one or more separate accounts in a financial institution that  
613 are dedicated only to that purpose.
- 614 (ii) A legislative officeholder may:  
615 (A) receive a contribution or public service assistance from a political action  
616 committee registered under Section 20A-11-601; and  
617 (B) be designated by a political action committee as an officer who has primary  
618 decision-making authority as described in Section 20A-11-601.
- 619 (d) A legislative officeholder or the legislative officeholder's personal campaign  
620 committee may not use money deposited in an account described in Subsection  
621 (1)(c)(i) for:  
622 (i) a personal use expenditure; or  
623 (ii) an expenditure prohibited by law.
- 624 (2)(a) A legislative office candidate may not deposit or mingle any contributions  
625 received into a personal or business account.
- 626 (b) A legislative officeholder may not deposit or mingle any contributions or public  
627 service assistance received into a personal or business account.
- 628 (3) If a person who is no longer a legislative candidate chooses not to expend the money  
629 remaining in a campaign account, the person shall continue to file the year-end summary  
630 report required by Section 20A-11-302 until the statement of dissolution and final  
631 summary report required by Section 20A-11-304 are filed with the lieutenant governor.
- 632 (4)(a) Except as provided in Subsection (4)(b) and Section 20A-11-402, a person who is  
633 no longer a legislative office candidate may not expend or transfer the money in a  
634 campaign account in a manner that would cause the former legislative office  
635 candidate to recognize the money as taxable income under federal tax law.
- 636 (b) A person who is no longer a legislative office candidate may transfer the money in a  
637 campaign account in a manner that would cause the former legislative office  
638 candidate to recognize the money as taxable income under federal tax law if the  
639 transfer is made to a campaign account for federal office.
- 640 (5)(a) As used in this Subsection (5), "received" means the same as that term is defined  
641 in Subsection 20A-11-303(1)(b).
- 642 (b) Each legislative office candidate shall report to the lieutenant governor each

contribution received by the legislative office candidate:

(i) except as provided in Subsection (5)(b)(ii), within 31 calendar days after the day on which the contribution is received; or

(ii) within seven business days after the day on which the contribution is received, if:

(A) the legislative office candidate is contested in a convention and the contribution is received within 30 calendar days before the day on which the convention is held;

(B) the legislative office candidate is contested in a primary election and the contribution is received within 30 calendar days before the day on which the primary election is held; or

(C) the legislative office candidate is contested in a general election and the contribution is received within 30 calendar days before the day on which the general election is held.

(c) Except as provided in Subsection (5)(d), for each contribution that a legislative office candidate fails to report within the time period described in Subsection (5)(b), the lieutenant governor shall impose a fine against the legislative office candidate in an amount equal to:

(i) 10% of the amount of the contribution, if the legislative office candidate reports the contribution within 60 calendar days after the day on which the time period described in Subsection (5)(b) ends; or

(ii) 20% of the amount of the contribution, if the legislative office candidate fails to report the contribution within 60 calendar days after the day on which the time period described in Subsection (5)(b) ends.

(d) The lieutenant governor may waive the fine described in Subsection (5)(c) and issue a warning to the legislative office candidate if:

(i) the contribution that the legislative office candidate fails to report is paid by the legislative office candidate from the legislative office candidate's personal funds;

(ii) the legislative office candidate has not previously violated Subsection (5)(c) in relation to a contribution paid by the legislative office candidate from the legislative office candidate's personal funds; and

(iii) the lieutenant governor determines that the failure to timely report the contribution is due to the legislative office candidate not understanding that the reporting requirement includes a contribution paid by a legislative office candidate from the legislative office candidate's personal funds.

(e) The lieutenant governor shall:

- (i) deposit money received under Subsection (5)(c) into the General Fund; and
- (ii) report on the lieutenant governor's website, in the location where reports relating to each legislative office candidate are available for public access:
  - (A) each fine imposed by the lieutenant governor against the legislative office candidate;
  - (B) the amount of the fine;
  - (C) the amount of the contribution to which the fine relates; and
  - (D) the date of the contribution.

(6) Within 31 calendar days after the day on which a legislative office candidate receives a contribution that is cash or a negotiable instrument, exceeds \$50, and is from an unknown source, the legislative office candidate shall disburse the amount of the contribution to an organization that is exempt from federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code.

(7)(a) As used in this Subsection (7), "account" means an account in a financial institution:

- (i) that is not described in Subsection (1)(a)(i); and
- (ii) into which or from which a person who, as a candidate for an office, other than a legislative office for which the person files a declaration of candidacy or federal office, or as a holder of an office, other than a legislative office for which the person files a declaration of candidacy or federal office, deposits a contribution or makes an expenditure.

(b) A legislative office candidate shall include on any financial statement filed in accordance with this part:

- (i) a contribution deposited in an account:
  - (A) since the last campaign finance statement was filed; or
  - (B) that has not been reported under a statute or ordinance that governs the account; or
- (ii) an expenditure made from an account:
  - (A) since the last campaign finance statement was filed; or
  - (B) that has not been reported under a statute or ordinance that governs the account.

Section 5. Section **20A-11-401** is amended to read:

**20A-11-401 . Officeholder financial reporting requirements -- Year-end**

**summary report -- Officeholder as a political action committee officer -- Anonymous contribution or public service assistance.**

(1)(a) Each officeholder shall file a summary report by January 10 of each year.

(b) An officeholder that is required to file a summary report both as an officeholder and as a candidate for office under the requirements of this chapter may file a single summary report as a candidate and an officeholder, provided that the combined report meets the requirements of:

(i) this section; and

(ii) the section that provides the requirements for the summary report filed by the officeholder in the officeholder's capacity of a candidate for office.

(2)(a) Each summary report shall include the following information as of December 31 of the previous year:

(i) the net balance of the last summary report, if any;

(ii) a single figure equal to the total amount of receipts received since the last summary report, if any;

(iii) a single figure equal to the total amount of expenditures made since the last summary report, if any;

(iv) a detailed listing of each contribution and public service assistance received since the last summary report;

(v) for each nonmonetary contribution:

(A) the fair market value of the contribution with that information provided by the contributor; and

(B) a specific description of the contribution;

(vi) a detailed listing of each expenditure made since the last summary report;

(vii) for each nonmonetary expenditure, the fair market value of the expenditure;

(viii) a net balance for the year consisting of the net balance from the last summary report plus all receipts minus all expenditures; and

(ix) the name of a political action committee for which the officeholder is designated as an officer who has primary decision-making authority under Section 20A-11-601.

(b) In preparing the report, all receipts and expenditures shall be reported as of December 31 of the previous year.

(3) The summary report shall contain a paragraph signed by the officeholder certifying that, to the best of the officeholder's knowledge, all receipts and all expenditures have been

reported as of December 31 of the last calendar year and that there are no bills or obligations outstanding and unpaid except as set forth in that report.

(4) An officeholder may:

(a) receive public service assistance from a political action committee registered under Section 20A-11-601; and

(b) be designated by a political action committee as an officer who has primary decision-making authority as described in Section 20A-11-601.

(5) Within 31 calendar days after the day on which an officeholder receives a contribution or public service assistance that is cash or a negotiable instrument, exceeds \$50, and is from an unknown source, the officeholder shall disburse the amount of the contribution or public service assistance to:

(a) the treasurer of the state or a political subdivision for deposit into the state's or political subdivision's general fund; or

(b) an organization that is exempt from federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code.

Section 6. Section **20A-11-601** is amended to read:

**20A-11-601 . Political action committees -- Registration -- Name or acronym used by political action committee -- Criminal penalty for providing false information or accepting unlawful contribution.**

(1)(a) A political action committee shall file an initial statement of organization with the lieutenant governor's office no later than 5 p.m. on the first business day that is at least seven calendar days after the day on which the political action committee:

(i) receives contributions totaling at least \$750; or

(ii) distributes expenditures for political purposes totaling at least \$750.

(b) Unless the political action committee has filed a notice of dissolution under Subsection (7), after filing an initial statement of organization, a political action committee shall file an updated statement of organization with the lieutenant governor's office each year after the year in which the political action committee files an initial statement of organization:

(i) before 5 p.m. on January 10; or

(ii) electronically, before midnight on January 10.

(c) After filing an initial statement of organization, a political action committee shall, before January 10 each year after the year in which the political action committee files an initial statement of organization, file an updated statement of organization

779 with the lieutenant governor's office.

780 (2) A statement of organization described in Subsection (1) shall include:

- 781 (a) the full name of the political action committee, a second name, if any, and an  
782 acronym, if any;
- 783 (b) the address and phone number of the political action committee;
- 784 (c) the name, address, telephone number, title, and occupation of:
- 785 (i) the two officers described in Subsection (5) and the treasurer of the political action  
786 committee;
- 787 (ii) all other officers, advisory members, and governing board members of the  
788 political action committee; and
- 789 (iii) each individual or entity represented by, or affiliated with, the political action  
790 committee; and
- 791 (d) other relevant information requested by the lieutenant governor.

792 (3)(a) A political action committee may not use a name or acronym:

- 793 (i) other than a name or acronym disclosed in the political action committee's latest  
794 statement of organization;
- 795 (ii) that is the same, or deceptively similar to, the name or acronym of another  
796 political action committee; or
- 797 (iii) that is likely to mislead a potential donor regarding the individuals or entities  
798 represented by, or affiliated with, the political action committee.

799 (b) Within seven calendar days after the day on which a political action committee files  
800 an initial statement of organization, the lieutenant governor's office shall:

- 801 (i) review the statement and determine whether a name or acronym used by the  
802 political action committee violates Subsection (3)(a)(ii) or (iii); and
- 803 (ii) if the lieutenant governor's office determines that a name or acronym used by the  
804 political action committee violates Subsection (3)(a)(ii) or (iii), order, in writing,  
805 that the political action committee:
- 806 (A) immediately cease and desist use of the name or acronym; and
- 807 (B) within seven calendar days after the day of the order, electronically file an  
808 updated statement of organization with a name and acronym that does not  
809 violate Subsection (3)(a)(ii) or (iii).

810 (c) If a political action committee uses a name or acronym that is the same, or  
811 deceptively similar to, the name or acronym of another political action committee,  
812 the lieutenant governor shall determine which political action committee has been



813 using the name the longest and shall order, in writing, any other political action  
814 committee using the same, or a deceptively similar, name or acronym to:

- 815 (i) immediately cease and desist use of the name or acronym; and
- 816 (ii) within seven calendar days after the day of the order, electronically file an  
817 updated statement of organization with a name and acronym that does not violate  
818 Subsection (3)(a)(ii) or (iii).

819 (d) If a political action committee uses a name or acronym other than a name or acronym  
820 disclosed in the political action committee's latest statement of organization:

- 821 (i) the lieutenant governor shall order, in writing, that the political action committee  
822 cease and desist use of the name or acronym; and
- 823 (ii) the political action committee shall immediately comply with the order described  
824 in Subsection (3)(d)(i).

825 (4)(a) The lieutenant governor may, in addition to any other penalty provided by law,  
826 impose a \$100 fine against a political action committee, or against an individual who  
827 forms a political action committee, that:

- 828 (i) fails to timely file a complete and accurate statement of organization or  
829 subsequent statement of organization; or
- 830 (ii) fails to comply with an order described in Subsection (3).

831 (b) If the lieutenant governor imposes a fine described in Subsection (4)(a)(i):

- 832 (i) the person against whom the fine is imposed shall, no later than the first business  
833 day that is at least seven calendar days after the day on which the lieutenant  
834 governor imposes the fine:

835 (A) pay the fine; and

836 (B) file a complete and accurate statement, or subsequent statement, of  
837 organization, as applicable; and

- 838 (ii) the lieutenant governor shall provide written notice to the person against whom  
839 the fine is imposed:

840 (A) of the requirements described in Subsection (4)(b)(i); and

841 (B) that failure to timely comply with the requirement described in Subsection  
842 (4)(b)(i)(B) is a class B misdemeanor.

843 (c) The attorney general, or a political action committee that is harmed by the action of a  
844 political action committee in violation of this section, may bring an action for an  
845 injunction against the violating political action committee, or an officer of the  
846 violating political action committee, to enforce the provisions of this section.

- (d) A political action committee may bring an action for damages against another political action committee that uses a name or acronym that is the same, or deceptively similar to, the name or acronym of the political action committee bringing the action.
- (5)(a) Each political action committee shall designate two officers who have primary decision-making authority for the political action committee.
- (b) An individual may not exercise primary decision-making authority for a political action committee if the individual is not designated under Subsection (5)(a).
- (6) A political action committee shall deposit each contribution received in one or more separate accounts in a financial institution that are dedicated only to that purpose.
- (7)(a) A registered political action committee that intends to permanently cease operations shall file a notice of dissolution with the lieutenant governor's office.
- (b) A notice of dissolution filed by a political action committee does not exempt the political action committee from complying with the financial reporting requirements described in this chapter in relation to all contributions received, and all expenditures made, before, at, or after dissolution.
- (c) A political action committee shall, before filing a notice of dissolution, dispose of any money remaining in an account described in Subsection (6) by:
- (i) returning the money to the donors;
  - (ii) donating the money to the campaign account of a candidate or officeholder;
  - (iii) donating the money to another political action committee;
  - (iv) donating the money to a political party;
  - (v) donating the money to an organization that is exempt from federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code; or
  - (vi) making another lawful expenditure of the money for a political purpose.
- (d) A political action committee shall report all money donated or expended in a financial report to the lieutenant governor, in accordance with the financial reporting requirements described in this chapter.
- (8)(a) Unless the political action committee has filed a notice of dissolution under Subsection (7), a political action committee shall file, with the lieutenant governor's office, notice of any change of an officer described in Subsection (5)(a).
- (b) A political action committee may not accept a contribution from a political issues committee, but may donate money to a political issues committee.
- (c) A political action committee shall:

- (i) electronically file a notice of a change of a primary officer described in Subsection (5)(a) within 10 calendar days after the day on which the change occurs; and
- (ii) include in the notice of change the name and title of the officer being replaced, and the name, address, occupation, and title of the new officer.

(9)(a) A person is guilty of providing false information in relation to a political action committee if the person intentionally or knowingly gives false or misleading material information in a statement of organization or the notice of change of primary officer.

(b) Each primary officer designated in Subsection (5)(a) or (8)(c) is guilty of accepting an unlawful contribution if the political action committee knowingly or recklessly accepts a contribution from a corporation that:

- (i) was organized less than 90 calendar days before the date of the general election; and
- (ii) at the time the political action committee accepts the contribution, has failed to file a statement of organization with the lieutenant governor's office as required by Section 20A-11-704.

(c) A violation of this Subsection (9) is a third degree felony.

Section 7. Section **20A-11-602** is amended to read:

**20A-11-602 . Political action committees -- Financial reporting.**

(1)(a) Each registered political action committee that has received contributions totaling at least \$750, or disbursed expenditures totaling at least \$750, during a calendar year shall file a verified financial statement with the lieutenant governor's office:

- (i) on January 10, reporting contributions and expenditures as of December 31 of the previous year;
- (ii) seven calendar days before the state political convention of each major political party;
- (iii) seven calendar days before the county political convention of a political party, if the political action committee makes an expenditure on or before the day described in Subsection (1)(b)(ii) in relation to a candidate that the party may nominate at the convention;
- (iv) seven calendar days before the regular primary election date;
- (v) on September 30; and
- (vi) seven calendar days before:
- (A) the municipal general election; and
- (B) the regular general election.

- 915 (b) The registered political action committee shall report:
- 916 (i) a detailed listing of all contributions received and expenditures made since the last
- 917 statement; and
- 918 (ii) for a financial statement described in Subsections (1)(a)(ii) through (v), all
- 919 contributions and expenditures as of five calendar days before the required filing
- 920 date of the financial statement.
- 921 (c) The registered political action committee need not file a statement under this section
- 922 if the registered political action committee receives no contributions and makes no
- 923 expenditures during the reporting period.
- 924 (2)(a) The verified financial statement shall include:
- 925 (i) the name and address of any individual who makes a contribution to the reporting
- 926 political action committee, if known, and the amount of the contribution;
- 927 (ii) the identification of any publicly identified class of individuals that makes a
- 928 contribution to the reporting political action committee, if known, and the amount
- 929 of the contribution;
- 930 (iii) the name and address of any political action committee, group, or entity, if
- 931 known, that makes a contribution to the reporting political action committee, and
- 932 the amount of the contribution;
- 933 (iv) for each nonmonetary contribution, the fair market value of the contribution;
- 934 (v) the name and address of each reporting entity that received an expenditure from
- 935 the reporting political action committee, and the amount of each expenditure;
- 936 (vi) for each nonmonetary expenditure, the fair market value of the expenditure;
- 937 (vii) the total amount of contributions received and expenditures disbursed by the
- 938 reporting political action committee;
- 939 (viii) a statement by the political action committee's treasurer or chief financial
- 940 officer certifying that, to the best of the person's knowledge, the financial report is
- 941 accurate; and
- 942 (ix) a summary page in the form required by the lieutenant governor that identifies:
- 943 (A) beginning balance;
- 944 (B) total contributions during the period since the last statement;
- 945 (C) total contributions to date;
- 946 (D) total expenditures during the period since the last statement; and
- 947 (E) total expenditures to date.
- 948 (b)(i) Contributions received by a political action committee that have a value of \$50

or less need not be reported individually, but shall be listed on the report as an aggregate total.

(ii) Two or more contributions from the same source that have an aggregate total of more than \$50 may not be reported in the aggregate, but shall be reported separately.

(c) A political action committee is not required to report an independent expenditure under Part 17, Independent Expenditures, if, in the financial statement described in this section, the political action committee:

(i) includes the independent expenditure;

(ii) identifies the independent expenditure as an independent expenditure; and

(iii) provides the information, described in Section 20A-11-1704, in relation to the independent expenditure.

(3) A group or entity may not divide or separate into units, sections, or smaller groups for the purpose of avoiding the financial reporting requirements of this chapter, and substance shall prevail over form in determining the scope or size of a political action committee.

(4)(a) As used in this Subsection (4), "received" means:

(i) for a cash contribution, that the cash is given to a political action committee;

(ii) for a contribution that is a negotiable instrument or check, that the negotiable instrument or check is negotiated; and

(iii) for any other type of contribution, that any portion of the contribution's benefit inures to the political action committee.

(b) A political action committee shall report each contribution to the lieutenant governor within 31 calendar days after the contribution is received.

(5) A political action committee may not expend a contribution for political purposes if the contribution:

(a) is cash or a negotiable instrument;

(b) exceeds \$50; and

(c) is from an unknown source.

(6) Within 31 calendar days after receiving a contribution that is cash or a negotiable instrument, exceeds \$50, and is from an unknown source, a political action committee shall disburse the amount of the contribution to:

(a) the treasurer of the state or a political subdivision for deposit into the state's or political subdivision's general fund; or

- (b) an organization that is exempt from federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code.

Section 8. Section **20A-11-801** is amended to read:

**20A-11-801 . Political issues committees -- Registration -- Criminal penalty for providing false information or accepting unlawful contribution.**

- (1)(a) Unless the political issues committee has filed a notice of dissolution under Subsection (4), each political issues committee shall file a statement of organization with the lieutenant governor's office:

- (i) before 5 p.m. on January 10 of each year; or
- (ii) electronically, before midnight on January 10 of each year.

- (b) If a political issues committee is organized after the filing deadline described in Subsection (1)(a), the political issues committee shall file an initial statement of organization no later than 5 p.m. on the first business day that is at least seven calendar days after the day on which the political issues committee:

- (i) receives political issues contributions totaling at least \$750; or
- (ii) distributes political issues expenditures totaling at least \$750.

- (c) Each political issues committee shall deposit each contribution received into one or more separate accounts in a financial institution that are dedicated only to that purpose.

- (2)(a) Each political issues committee shall designate two officers that have primary decision-making authority for the political issues committee.

- (b) An individual may not exercise primary decision-making authority for a political issues committee if the individual is not designated under Subsection (2)(a).

- (3) The statement of organization shall include:

- (a) the name and address of the political issues committee;
- (b) the name, address, phone number, occupation, and title of the two primary officers designated under Subsection (2);
- (c) the name, address, occupation, and title of all other officers of the political issues committee;
- (d) the name and address of the organization, individual, corporation, association, unit of government, or union that the political issues committee represents, if any;
- (e) the name and address of all affiliated or connected organizations and their relationships to the political issues committee;
- (f) the name, residential address, business address, occupation, and phone number of the

- 1017 committee's treasurer or chief financial officer;
- 1018 (g) the name, address, and occupation of each member of the supervisory and advisory
- 1019 boards, if any; and
- 1020 (h) the ballot proposition whose outcome they wish to affect, and whether they support
- 1021 or oppose it.
- 1022 (4)(a) A registered political issues committee that intends to permanently cease
- 1023 operations during a calendar year shall:
- 1024 (i) dispose of all remaining funds by returning the funds to donors or donating the
- 1025 funds to an organization that is exempt from federal income taxation under
- 1026 Section 501(c)(3) or (19), Internal Revenue Code; and
- 1027 (ii) after complying with Subsection (4)(a)(i), file a notice of dissolution with the
- 1028 lieutenant governor's office.
- 1029 (b) A political issues committee may not donate money to a political action committee,
- 1030 but may accept a contribution from a political action committee.
- 1031 (c) Any notice of dissolution filed by a political issues committee does not exempt that
- 1032 political issues committee from complying with the financial reporting requirements
- 1033 of this chapter in relation to all contributions received, and all expenditures made,
- 1034 before, at, or after dissolution.
- 1035 (d) A political issues committee shall report all money donated or expended under
- 1036 Subsection (4)(a) in a financial report to the lieutenant governor, in accordance with
- 1037 the financial reporting requirements described in this chapter.
- 1038 (5)(a) Unless the political issues committee has filed a notice of dissolution under
- 1039 Subsection (4), a political issues committee shall file, with the lieutenant governor's
- 1040 office, notice of any change of an officer described in Subsection (2).
- 1041 (b) A political issues committee shall:
- 1042 (i) electronically file a notice of a change of a primary officer described in Subsection
- 1043 (2)(a) within 10 calendar days after the day on which the change occurs; and
- 1044 (ii) include in the notice of change the name and title of the officer being replaced
- 1045 and the name, address, occupation, and title of the new officer.
- 1046 (6)(a) A person is guilty of providing false information in relation to a political issues
- 1047 committee if the person intentionally or knowingly gives false or misleading material
- 1048 information in the statement of organization or the notice of change of primary
- 1049 officer.
- 1050 (b) Each primary officer designated in Subsection (2)(a) or (5)(b) is guilty of accepting

an unlawful contribution if the political issues committee knowingly or recklessly accepts a contribution from a corporation that:

(i) was organized less than 90 calendar days before the date of the general election; and

(ii) at the time the political issues committee accepts the contribution, has failed to file a statement of organization with the lieutenant governor's office as required by Section 20A-11-704.

(c) A violation of this Subsection (6) is a third degree felony.

(7)(a) As used in this Subsection (7), "received" means:

(i) for a cash contribution, that the cash is given to a political issues committee;

(ii) for a contribution that is a negotiable instrument or check, that the negotiable instrument or check is negotiated; and

(iii) for any other type of contribution, that any portion of the contribution's benefit inures to the political issues committee.

(b) Each political issues committee shall report to the lieutenant governor each contribution received by the political issues committee within seven business days after the day on which the contribution is received if the contribution is received within 30 calendar days before the last day on which the sponsors of the initiative or referendum described in Subsection 20A-11-801(3)(h) may submit signatures to qualify the initiative or referendum for the ballot.

(c) For each contribution that a political issues committee fails to report within the period described in Subsection (7)(b), the lieutenant governor shall impose a fine against the political issues committee in an amount equal to:

(i) 10% of the amount of the contribution, if the political issues committee reports the contribution within 60 calendar days after the last day on which the political issues committee should have reported the contribution under Subsection (7)(b); or

(ii) 20% of the amount of the contribution, if the political issues committee fails to report the contribution within 60 calendar days after the last day on which the political issues committee should have reported the contribution under Subsection (7)(b).

(d) The lieutenant governor shall:

(i) deposit money received under Subsection (7)(c) into the General Fund; and

(ii) report on the lieutenant governor's website, in the location where reports relating to each political issues committee are available for public access:



- (A) each fine imposed by the lieutenant governor against the political issues committee;
- (B) the amount of the fine;
- (C) the amount of the contribution to which the fine relates; and
- (D) the date of the contribution.

Section 9. Section **20A-11-802** is amended to read:

**20A-11-802 . Political issues committees -- Financial reporting.**

- (1)(a) Each registered political issues committee that has received political issues contributions totaling at least \$750, or disbursed political issues expenditures totaling at least \$750, during a calendar year, shall file a verified financial statement with the lieutenant governor's office:
  - (i) on January 10, reporting contributions and expenditures as of December 31 of the previous year;
  - (ii) seven calendar days before the state political convention of each major political party;
  - (iii) seven calendar days before the regular primary election date;
  - (iv) seven calendar days before the date of an incorporation election, if the political issues committee has received or expended funds to affect an incorporation;
  - (v) at least three calendar days before the first public hearing held as required by Section 20A-7-204.1;
  - (vi) if the political issues committee has received or expended funds in relation to an initiative or referendum, five calendar days before the deadline for the initiative or referendum sponsors to submit:
    - (A) the verified and certified initiative packets under Section 20A-7-105; or
    - (B) the signed and verified referendum packets under Section 20A-7-105;
  - (vii) on September 30; and
  - (viii) seven calendar days before:
    - (A) the municipal general election; and
    - (B) the regular general election.
- (b) The political issues committee shall report:
  - (i) a detailed listing of all contributions received and expenditures made since the last statement; and
  - (ii) all contributions and expenditures as of five calendar days before the required filing date of the financial statement, except for a financial statement filed on

January 10.

(c) The political issues committee need not file a statement under this section if it received no contributions and made no expenditures during the reporting period.

(2)(a) That statement shall include:

- (i) the name and address, if known, of any individual who makes a political issues contribution to the reporting political issues committee, and the amount of the political issues contribution;
- (ii) the identification of any publicly identified class of individuals that makes a political issues contribution to the reporting political issues committee, and the amount of the political issues contribution;
- (iii) the name and address, if known, of any political issues committee, group, or entity that makes a political issues contribution to the reporting political issues committee, and the amount of the political issues contribution;
- (iv) the name and address of each reporting entity that makes a political issues contribution to the reporting political issues committee, and the amount of the political issues contribution;
- (v) for each nonmonetary contribution, the fair market value of the contribution;
- (vi) except as provided in Subsection (2)(c), the name and address of each individual, entity, or group of individuals or entities that received a political issues expenditure of more than \$50 from the reporting political issues committee, and the amount of each political issues expenditure;
- (vii) for each nonmonetary expenditure, the fair market value of the expenditure;
- (viii) the total amount of political issues contributions received and political issues expenditures disbursed by the reporting political issues committee;
- (ix) a statement by the political issues committee's treasurer or chief financial officer certifying that, to the best of the person's knowledge, the financial statement is accurate; and
- (x) a summary page in the form required by the lieutenant governor that identifies:
  - (A) beginning balance;
  - (B) total contributions during the period since the last statement;
  - (C) total contributions to date;
  - (D) total expenditures during the period since the last statement; and
  - (E) total expenditures to date.

(b)(i) Political issues contributions received by a political issues committee that have

a value of \$50 or less need not be reported individually, but shall be listed on the report as an aggregate total.

(ii) Two or more political issues contributions from the same source that have an aggregate total of more than \$50 may not be reported in the aggregate, but shall be reported separately.

(c) When reporting political issue expenditures made to circulators of initiative petitions, the political issues committee:

(i) need only report the amount paid to each initiative petition circulator; and

(ii) need not report the name or address of the circulator.

(3)(a) As used in this Subsection (3), "received" means:

(i) for a cash contribution, that the cash is given to a political issues committee;

(ii) for a contribution that is a negotiable instrument or check, that the negotiable instrument or check is negotiated; and

(iii) for any other type of contribution, that any portion of the contribution's benefit inures to the political issues committee.

(b) A political issues committee shall report each contribution to the lieutenant governor within 31 calendar days after the contribution is received.

(4) A political issues committee may not expend a contribution for a political issues expenditure if the contribution:

(a) is cash or a negotiable instrument;

(b) exceeds \$50; and

(c) is from an unknown source.

(5) Within 31 calendar days after receiving a contribution that is cash or a negotiable instrument, exceeds \$50, and is from an unknown source, a political issues committee shall disburse the amount of the contribution to:

(a) the treasurer of the state or a political subdivision for deposit into the state's or political subdivision's general fund; or

(b) an organization that is exempt from federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code.

Section 10. Section **20A-11-1301** is amended to read:

**20A-11-1301 . School board office -- Campaign finance requirements --  
Candidate as a political action committee officer -- No personal use -- Contribution  
reporting deadline -- Report other accounts -- Anonymous contributions.**

(1)(a)(i) Each school board office candidate shall deposit each contribution received

1187 in one or more separate accounts in a financial institution that are dedicated only  
1188 to that purpose.

1189 (ii) A school board office candidate may:

1190 (A) receive a contribution from a political action committee registered under  
1191 Section 20A-11-601; and

1192 (B) be designated by a political action committee as an officer who has primary  
1193 decision-making authority as described in Section 20A-11-601.

1194 (b) A school board office candidate may not use money deposited in an account  
1195 described in Subsection (1)(a)(i) for:

1196 (i) a personal use expenditure; or

1197 (ii) an expenditure prohibited by law.

1198 (c)(i) Each school board officeholder shall deposit each contribution and public  
1199 service assistance received in one or more separate accounts in a financial  
1200 institution that are dedicated only to that purpose.

1201 (ii) A school board officeholder may:

1202 (A) receive a contribution or public service assistance from a political action  
1203 committee registered under Section 20A-11-601; and

1204 (B) be designated by a political action committee as an officer who has primary  
1205 decision-making authority as described in Section 20A-11-601.

1206 (d) A school board officeholder may not use money deposited in an account described in  
1207 Subsection (1)(a)(i) or (1)(c)(i) for:

1208 (i) a personal use expenditure; or

1209 (ii) an expenditure prohibited by law.

1210 (2)(a) A school board office candidate may not deposit or mingle any contributions  
1211 received into a personal or business account.

1212 (b) A school board officeholder may not deposit or mingle any contributions or public  
1213 service assistance received into a personal or business account.

1214 (3) A school board office candidate or school board officeholder may not make any  
1215 political expenditures prohibited by law.

1216 (4) If a person who is no longer a school board office candidate chooses not to expend the  
1217 money remaining in a campaign account, the person shall continue to file the year-end  
1218 summary report required by Section 20A-11-1302 until the statement of dissolution and  
1219 final summary report required by Section 20A-11-1304 are filed with the lieutenant  
1220 governor.

- (5)(a) Except as provided in Subsection (5)(b) and Section 20A-11-402, a person who is no longer a school board office candidate may not expend or transfer the money in a campaign account in a manner that would cause the former school board office candidate to recognize the money as taxable income under federal tax law.
- (b) A person who is no longer a school board office candidate may transfer the money in a campaign account in a manner that would cause the former school board office candidate to recognize the money as taxable income under federal tax law if the transfer is made to a campaign account for federal office.
- (6)(a) As used in this Subsection (6), "received" means the same as that term is defined in Subsection 20A-11-1303(1)(a).
- (b) Except as provided in Subsection (6)(d), each school board office candidate shall report to the chief election officer each contribution received by the school board office candidate:
- (i) except as provided in Subsection (6)(b)(ii), within 31 calendar days after the day on which the contribution is received; or
  - (ii) within seven business days after the day on which the contribution is received, if:
    - (A) the school board office candidate is contested in a convention and the contribution is received within 30 calendar days before the day on which the convention is held;
    - (B) the school board office candidate is contested in a primary election and the contribution is received within 30 calendar days before the day on which the primary election is held; or
    - (C) the school board office candidate is contested in a general election and the contribution is received within 30 calendar days before the day on which the general election is held.
- (c) For each contribution that a school board office candidate fails to report within the time period described in Subsection (6)(b), the chief election officer shall impose a fine against the school board office candidate in an amount equal to:
- (i) 10% of the amount of the contribution, if the school board office candidate reports the contribution within 60 calendar days after the day on which the time period described in Subsection (6)(b) ends; or
  - (ii) 20% of the amount of the contribution, if the school board office candidate fails to report the contribution within 60 calendar days after the day on which the time period described in Subsection (6)(b) ends.

- 1255 (d) The lieutenant governor may waive the fine described in Subsection (6)(c) and issue  
1256 a warning to the school board office candidate if:
- 1257 (i) the contribution that the school board office candidate fails to report is paid by the  
1258 school board office candidate from the school board office candidate's personal  
1259 funds;
- 1260 (ii) the school board office candidate has not previously violated Subsection (6)(c) in  
1261 relation to a contribution paid by the school board office candidate from the  
1262 school board office candidate's personal funds; and
- 1263 (iii) the lieutenant governor determines that the failure to timely report the  
1264 contribution is due to the school board office candidate not understanding that the  
1265 reporting requirement includes a contribution paid by a school board office  
1266 candidate from the school board office candidate's personal funds.
- 1267 (e) The chief election officer shall:
- 1268 (i) deposit money received under Subsection (6)(c) into the General Fund; and
- 1269 (ii) report on the chief election officer's website, in the location where reports relating  
1270 to each school board office candidate are available for public access:
- 1271 (A) each fine imposed by the chief election officer against the school board office  
1272 candidate;
- 1273 (B) the amount of the fine;
- 1274 (C) the amount of the contribution to which the fine relates; and
- 1275 (D) the date of the contribution.
- 1276 (7) Within 31 calendar days after the day on which a school board office candidate receives  
1277 a contribution that is cash or a negotiable instrument, exceeds \$50, and is from an  
1278 unknown source, the school board office candidate shall disburse the contribution to an  
1279 organization that is exempt from federal income taxation under Section 501(c)(3) or (19),  
1280 Internal Revenue Code.
- 1281 (8)(a) As used in this Subsection (8), "account" means an account in a financial  
1282 institution:
- 1283 (i) that is not described in Subsection (1)(a)(i); and
- 1284 (ii) into which or from which a person who, as a candidate for an office, other than a  
1285 school board office for which the person files a declaration of candidacy or federal  
1286 office, or as a holder of an office, other than a school board office for which the  
1287 person files a declaration of candidacy or federal office, deposits a contribution or  
1288 makes an expenditure.

(b) A school board office candidate shall include on any financial statement filed in accordance with this part:

(i) a contribution deposited in an account:

(A) since the last campaign finance statement was filed; or

(B) that has not been reported under a statute or ordinance that governs the account; or

(ii) an expenditure made from an account:

(A) since the last campaign finance statement was filed; or

(B) that has not been reported under a statute or ordinance that governs the account.

Section 11. Section **20A-12-303** is amended to read:

**20A-12-303 . Separate account for campaign funds -- Reporting contributions.**

(1) The judge or the judge's personal campaign committee shall deposit each contribution in one or more separate personal campaign accounts in a financial institution.

(2) The judge or the judge's personal campaign committee may not deposit or mingle any contributions received into a personal or business account.

(3)(a) As used in this Subsection (3) and Section 20A-12-305, "received" means:

(i) for a cash contribution, that the cash is given to a judge or the judge's personal campaign committee;

(ii) for a contribution that is a negotiable instrument or check, that the negotiable instrument or check is negotiated; and

(iii) for any other type of contribution, that any portion of the contribution's benefit inures to the judge.

(b) The judge or the judge's personal campaign committee shall report to the lieutenant governor each contribution received by the judge, within 31 calendar days after the day on which the contribution is received.

(c) For each contribution that a judge fails to report within the time period described in Subsection (3)(b), the lieutenant governor shall impose a fine against the judge in an amount equal to:

(i) 10% of the amount of the contribution if the judge reports the contribution within 60 calendar days after the day on which the time period described in Subsection (3)(b) ends; or

(ii) 20% of the amount of the contribution, if the judge fails to report the contribution within 60 calendar days after the day on which the time period described in

Subsection (3)(b) ends.

(d) The lieutenant governor shall:

- (i) deposit money received under Subsection (3)(c) into the General Fund; and
- (ii) report on the lieutenant governor's website, in the location where reports relating to each judge are available for public access:
  - (A) each fine imposed by the lieutenant governor against the judge;
  - (B) the amount of the fine;
  - (C) the amount of the contribution to which the fine relates; and
  - (D) the date of the contribution.

(4) Within 31 calendar days after the day on which a judge receives a contribution that is cash or a negotiable instrument, exceeds \$50, and is from an unknown source, the judge shall disburse the amount of the contribution to an organization that is exempt from federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code.

Section 12. Section **35A-3-312** is amended to read:

**35A-3-312 . Individual development accounts.**

(1) As used in this section:

- (a) "Individual development account" means a trust account funded through periodic contributions by a recipient and matched by or through a not-for-profit organization organized under Section 501(c)(3) or (19), Internal Revenue Code.
- (b) "Qualified acquisition costs" means the costs of acquiring, constructing, or reconstructing a residence, including settlement and closing costs.
- (c) "Qualified businesses capitalization expenses" means expenditures for capital, plant, equipment, working capital, and inventory.

(2) An individual development account may be established by or on behalf of a recipient to enable the recipient to accumulate funds for the following purposes:

- (a) postsecondary educational expenses, including tuition, fees, books, supplies, and transportation costs, if:
  - (i) the recipient has terminated cash assistance under this chapter; and
  - (ii) the expenses are paid from the individual development account directly to an educational institution that the recipient is attending as part of an employment plan;
- (b) qualified acquisition costs associated with a first-time home purchase if paid from the individual development account directly to a person to whom the amount is due;
- (c) amounts paid from an individual development account directly to a business



capitalization account that is established in a federally insured financial institution and used solely for qualified business capitalization expenses; or  
(d) the purchase of assistive technologies, vehicle modifications, or home improvements to allow a recipient with a disability to participate in work-related activities.

(3) A recipient may only deposit earned income and funds received from a not-for-profit organization into an individual development account.

Section 13. Section **35A-8-1009** is amended to read:

**35A-8-1009 . Qualified Emergency Food Agencies Fund -- Expenditure of revenues.**

(1) As used in this section:

(a) "Association of governments" means the following created under the authority of Title 11, Chapter 13, Interlocal Cooperation Act:

(i) an association of governments; or

(ii) a regional council that acts as an association of governments.

(b) "Food and food ingredients" means the same as that term is defined in Section 59-12-102.

(c) "Qualified emergency food agency" means an organization that:

(i) is:

(A) exempt from federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code;

(B) an association of governments; or

(C) a food pantry operated by a municipality located within the state;

(ii) as part of its activities operates a program that has as the program's primary purpose to:

(A) warehouse and distribute food to other agencies and organizations providing food and food ingredients to low-income persons; or

(B) provide food and food ingredients directly to low-income persons; and

(iii) the office determines to be a qualified emergency food agency.

(2) There is created an expendable special revenue fund known as the Qualified Emergency Food Agencies Fund.

(3)(a) The Qualified Emergency Food Agencies Fund shall be funded by the sales and use tax revenues described in:

(i) Section 59-12-103;

(ii) Section 59-12-204; and

(iii) Section 59-12-1102.

(b) Any interest earned on the Qualified Emergency Food Agencies Fund shall be deposited into the General Fund.

(4) The office shall for a fiscal year distribute money deposited into the Qualified Emergency Food Agencies Fund to qualified emergency food agencies within the state as provided in this section.

(5) A qualified emergency food agency shall file an application with the office before the qualified emergency food agency may receive a distribution under this section.

(6) A qualified emergency food agency may expend a distribution received in accordance with this section only for a purpose related to:

(a) warehousing and distributing food and food ingredients to other agencies and organizations providing food and food ingredients to low-income persons; or

(b) providing food and food ingredients directly to low-income persons.

(7) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the Housing and Community Development Division may make rules providing procedures for implementing the distributions required by this section, including:

(a) standards for determining and verifying the amount of a distribution that a qualified emergency food agency may receive;

(b) procedures for a qualified emergency food agency to apply for a distribution, including the frequency with which a qualified emergency food agency may apply for a distribution; and

(c) consistent with Subsection (1)(c), determining whether an entity is a qualified emergency food agency.

Section 14. Section **53E-7-404** is amended to read:

**53E-7-404 . State board duties.**

(1) The state board shall:

(a) publish on the state board's website:

(i) information about the program; and

(ii) information about each scholarship granting organization;

(b) conduct a financial review or audit of a scholarship granting organization, if the state board receives evidence of fraudulent practice by the scholarship granting organization;

(c) conduct a criminal background check on each scholarship granting organization employee and scholarship granting organization officer;

- (d) establish uniform financial accounting standards for scholarship granting organizations;
- (e) in accordance with Section 53E-1-202.1, annually submit a report on the program to the Public Education Appropriations Subcommittee that includes:
- (i) administrative costs of the program;
  - (ii) the number of scholarship students that are eligible students described in Subsection 53E-7-401(2)(a) and the number of scholarship students that are eligible students described in Subsection 53E-7-401(2)(b) from each school district;
  - (iii) standards used by the scholarship granting organization to determine whether a student is an eligible student; and
  - (iv) savings to the state and LEAs as a result of scholarship students exiting the public school system.
- (2)(a) In accordance with Subsection (3) and Title 63G, Chapter 6a, Utah Procurement Code, the state board shall issue a request for proposals and enter into at least one agreement with an organization that is qualified as tax exempt under Section 501(c)(3) or (19), Internal Revenue Code, to be recognized by the state board as a scholarship granting organization.
- (b) An organization that responds to a request for proposals described in Subsection (2)(a) shall submit the following information in the organization's response:
- (i) a copy of the organization's incorporation documents;
  - (ii) a copy of the organization's Internal Revenue Service determination letter qualifying the organization as being tax exempt under Section 501(c)(3) or (19), Internal Revenue Code;
  - (iii) a description of the methodology the organization will use to verify that a student is an eligible student under this part; and
  - (iv) a description of the organization's proposed scholarship application process.
- (3)(a) The state board shall enter into an agreement described in Subsection (2)(a) with one scholarship granting organization on or before January 1, 2021.
- (b) The state board may enter into an agreement described in Subsection (2)(a) with additional scholarship granting organizations after January 1, 2023, if the state board makes rules regarding how multiple scholarship granting organizations may issue tax credit certificates in accordance with Section 53E-7-407.
- (c)(i) No later than 10 days after the day on which the state board enters into an

1459 agreement with a scholarship granting organization, the state board shall forward  
1460 the name and contact information of the scholarship granting organization to the  
1461 State Tax Commission.

1462 (ii) If, under Subsection (4)(c)(i), the state board bars a scholarship granting  
1463 organization from further participation in the program, the state board shall, no  
1464 later than 10 days after the day on which the state board bars the scholarship  
1465 granting organization, forward the name and contact information of the barred  
1466 scholarship granting organization to the State Tax Commission.

1467 (4)(a) If the state board determines that a scholarship granting organization has violated  
1468 a provision of this part or state board rule, the state board shall send written notice to  
1469 the scholarship granting organization explaining the violation and the remedial action  
1470 required to correct the violation.

1471 (b) A scholarship granting organization that receives a notice described in Subsection  
1472 (4)(a) shall, no later than 60 days after the day on which the scholarship granting  
1473 organization receives the notice, correct the violation and report the correction to the  
1474 state board.

1475 (c)(i) If a scholarship granting organization that receives a notice described in  
1476 Subsection (4)(a) fails to correct a violation in the time period described in  
1477 Subsection (4)(b), the state board may bar the scholarship granting organization  
1478 from further participation in the program.

1479 (ii) A scholarship granting organization may appeal a decision made by the state  
1480 board under Subsection (4)(c)(i) in accordance with Title 63G, Chapter 4,  
1481 Administrative Procedures Act.

1482 (d) A scholarship granting organization may not accept program donations while the  
1483 scholarship granting organization:

1484 (i) is barred from participating in the program under Subsection (4)(c)(i); or

1485 (ii) has an appeal pending under Subsection (4)(c)(ii).

1486 (e) A scholarship granting organization that has an appeal pending under Subsection  
1487 (4)(c)(ii) may continue to administer scholarships from previously donated program  
1488 donations during the pending appeal.

1489 (5) The state board shall provide for a process for a scholarship granting organization to  
1490 report information as required under Section 53E-7-405.

1491 (6) The state board shall make rules in accordance with Title 63G, Chapter 3, Utah  
1492 Administrative Rulemaking Act, to administer the program, including rules for:

- 1493 (a) the administration of scholarships to a qualifying school or qualifying provider
- 1494 receiving scholarship money from a scholarship granting organization that is barred
- 1495 from participating in the program under Subsection (4)(c)(i);
- 1496 (b) when an eligible student does not continue in enrollment at a qualifying school or
- 1497 participation in services provided by a qualifying provider:
- 1498 (i) requiring the scholarship granting organization to:
- 1499 (A) notify the state board; and
- 1500 (B) obtain reimbursement of scholarship money from the qualifying school in
- 1501 which the eligible student is no longer enrolled or qualifying provider in which
- 1502 the eligible student is no longer participating; and
- 1503 (ii) requiring the qualifying school or qualifying provider in which the eligible
- 1504 student is no longer enrolled to reimburse scholarship money to the scholarship
- 1505 granting organization;
- 1506 (c) audit and report requirements as described in Section 53E-7-405; and
- 1507 (d) requiring the scholarship granting organization, in accordance with the Family
- 1508 Educational Rights and Privacy Act, 20 U.S.C. Sec. 1232g, to submit to the state
- 1509 board:
- 1510 (i) the number of scholarship students that are eligible students described in
- 1511 Subsection 53E-7-401(2)(a) and the number of scholarship students that are
- 1512 eligible students described in Subsection 53E-7-401(2)(b) from each school
- 1513 district;
- 1514 (ii) standards used to determine whether a student is an eligible student; and
- 1515 (iii) any other information requested by the Public Education Appropriations
- 1516 Subcommittee for the state board to include in the annual report described in
- 1517 Section 53E-1-202.1.

1518 Section 15. Section **57-18-3** is amended to read:

1519 **57-18-3 . Acquisition of conservation easement.**

1520 A governmental entity or a charitable organization [which qualifies as being tax exempt]  
 1521 that is exempt from federal income taxation under Section 501(c)(3) [of the] or (19), Internal  
 1522 Revenue Code[-or a governmental entity] , may acquire a conservation easement by purchase,  
 1523 gift, devise, grant, lease, or bequest.

1524 Section 16. Section **59-12-104.1** is amended to read:

1525 **59-12-104.1 . Exemptions for religious or charitable institutions.**

- 1526 (1) Except as provided in Section 59-12-104, sales made by religious or charitable

institutions or organizations are exempt from the sales and use tax imposed by this chapter if the sale is made in the conduct of the institution's or organization's regular religious or charitable functions or activities.

(2)(a) Except as provided in Section 59-12-104, sales made to a religious or charitable institution or organization are exempt from the sales and use tax imposed by this chapter if the sale is made in the conduct of the institution's or organization's regular religious or charitable functions and activities.

(b) In order to facilitate the efficient administration of the exemption granted by this section, the exemption shall be administered as follows:

(i) the exemption shall be at point of sale if the sale is in the amount of at least \$1,000;

(ii) except as provided in Subsection (2)(b)(iii), if the sale is less than \$1,000, the exemption shall be in the form of a refund of sales or use taxes paid at the point of sale; and

(iii) notwithstanding Subsection (2)(b)(ii), the exemption under this section shall be at point of sale if the sale is:

(A) made pursuant to a contract between the seller and the charitable or religious institution or organization; or

(B) made by a public utility, as defined in Section 54-2-1, to a religious or charitable institution or organization.

(3) An entity that is exempt from federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code:

(a) qualifies as a religious or charitable institution or organization for purposes of this section; and

(b) may claim the exemption granted by this section.

[(3)] (4)(a) Religious or charitable institutions or organizations entitled to a refund under Subsection (2)(b)(ii) may apply to the commission for the refund of sales or use taxes paid.

(b) The commission shall designate the following by commission rule adopted in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act:

(i) procedures for applying for a sales and use tax refund;

(ii) standards for determining and verifying the amount of purchase at the point of sale;

(iii) procedures for submitting a request for refund on a monthly basis anytime the taxpayer has accumulated \$100 or more in sales tax payments; and

(iv) procedures for submitting a request for refund on a quarterly basis for any cumulative amount of sales tax payments.

Section 17. Section **61-2-204** is amended to read:

**61-2-204 . Utah Housing Opportunity Restricted Account.**

- (1) For purposes of this section, "account" means the Utah Housing Opportunity Restricted Account created by this section.
- (2) There is created in the General Fund a restricted account known as the "Utah Housing Opportunity Restricted Account."
- (3) The account shall be funded by:
  - (a) contributions deposited into the account in accordance with Section 41-1a-422;
  - (b) private contributions; and
  - (c) donations or grants from public or private entities.
- (4)(a) The state treasurer shall invest money in the account according to Title 51, Chapter 7, State Money Management Act.
- (b) The Division of Finance shall deposit interest or other earnings derived from investment of account money into the General Fund.
- (5) The Legislature shall appropriate money in the account to the division.
- (6) The division shall distribute the money in the account to one or more charitable organizations that:
  - (a) are tax exempt under Section 501(c)(3) or (19), Internal Revenue Code; and
  - (b) have as a primary part of their mission to provide support to organizations that create affordable housing for those in severe need.
- (7) The division may consider a proposal only if it is:
  - (a) proposed by an organization described in Subsection (6); and
  - (b) designed to provide support to organizations that create affordable housing for those in severe need.
- (8)(a) An organization described in Subsection (6) may apply to the division to receive a distribution in accordance with Subsection (6).
- (b) An organization that receives a distribution from the division in accordance with Subsection (6) shall expend the distribution only to provide support to organizations that create affordable housing for those in severe need.
- (9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the division shall make rules providing procedures for an organization to apply to receive money under this section.

Section 18. Section **63A-2-404** is amended to read:

**63A-2-404 . Acquisition of federal surplus property -- Powers and duties --  
Advisory boards and committees -- Expenditures and contracts -- Clearinghouse of  
information -- Reports.**

(1) The division may:

- (a) acquire from the United States under and in conformance with the property act any federal surplus property under the control of any department or agency of the United States that is usable and necessary for any purposes authorized by federal law;
- (b) warehouse federal surplus property if it is not real property; and
- (c) distribute federal surplus property within this state to:
  - (i) tax-supported medical institutions, hospitals, clinics, and health centers;
  - (ii) school systems, schools, colleges, and universities;
  - (iii) other nonprofit medical institutions, hospitals, clinics, health centers, schools, colleges, and universities that are exempt from taxation under Section 501(c)(3) [ ~~of the United States~~] or (19), Internal Revenue Code[~~of 1954~~];
  - (iv) civil defense organizations;
  - (v) political subdivisions; and
  - (vi) any other types of institutions or activities that are eligible to acquire the federal surplus property under federal law.

(2) The division may:

- (a) receive applications from eligible health and educational institutions for the acquisition of federal surplus real property;
- (b) investigate the applications;
- (c) obtain opinions about those applications from the appropriate health or educational authorities of this state;
- (d) make recommendations about the need of the applicant for the property, the merits of the applicant's proposed use of the property, and the suitability of the property for those purposes; and
- (e) otherwise assist in the processing of those applications for acquisition of real and related personal property of the United States under the property act.

(3) The division may appoint advisory boards or committees.

(4) If required by law or regulation of the United States in connection with the disposition of surplus real property and the receipt, warehousing, and distribution of surplus personal property received by the surplus property program from the United States, the



surplus property program administrator may:

- (a) make certifications, take action, and make expenditures;
- (b) enter into contracts, agreements, and undertakings for and in the name of the state including cooperative agreements with the federal agencies providing for use by and exchange between them of the property, facilities, personnel, and services of each by the other;
- (c) require reports; and
- (d) make investigations.

(5) The division shall act as the clearinghouse of information for public and private nonprofit institutions, organizations, and agencies eligible to acquire federal surplus real property to:

- (a) locate both real and personal property available for acquisition from the United States;
- (b) ascertain the terms and conditions under which that property may be obtained;
- (c) receive requests from those institutions, organizations, and agencies and transmit to them all available information in reference to that property; and
- (d) aid and assist those institutions, organizations, and agencies in every way possible in those acquisitions or transactions.

(6) The division shall:

- (a) cooperate with the departments or agencies of the United States;
- (b) file a state plan of operation;
- (c) operate according to that plan;
- (d) take the actions necessary to meet the minimum standards prescribed by the property act;
- (e) make any reports required by the United States or any of its departments or agencies; and
- (f) comply with the laws of the United States and the regulations of any of the departments or agencies of the United States governing the allocation of, transfer of, use of, or accounting for any property donated to the state.

Section 19. Section **63A-5b-901** is amended to read:

**63A-5b-901 . Definitions.**

As used in this part:

- (1) "Applicant" means a person who submits a timely, qualified proposal to the division.
- (2) "Condemnee" means the same as that term is defined in Section 78B-6-520.3.

- (3) "Division-owned property" means real property, including an interest in real property, to which the division holds title, regardless of who occupies or uses the real property.
- (4) "Local government entity" means a county, city, town, special district, special service district, community development and renewal agency, conservation district, school district, or other political subdivision of the state.
- (5) "Primary state agency" means a state agency for which the division holds title to real property that the state agency occupies or uses, as provided in Subsection 63A-5b-303(1)(a)(iv).
- (6) "Private party" means a person who is not a state agency, local government entity, or public purpose nonprofit entity.
- (7) "Public purpose nonprofit entity" means a corporation, association, organization, or entity that:
- (a) is located within the state;
  - (b) is not a state agency or local government entity;
  - (c) is exempt from federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code; and
  - (d) operates to fulfill a public purpose.
- (8) "Qualified proposal" means a written proposal that:
- (a) meets the criteria established by the division by rule under Section 63A-5b-903;
  - (b) if submitted by a local government entity or public purpose nonprofit entity, explains the public purpose for which the local government entity or public purpose nonprofit entity seeks a transfer of ownership or lease of the vacant division-owned property; and
  - (c) the director determines will, if accepted and implemented, provide a material benefit to the state.
- (9) "Secondary state agency" means a state agency:
- (a) that is authorized to hold title to real property that the state agency occupies or uses, as provided in Section 63A-5b-304; and
  - (b) for which the division does not hold title to real property that the state agency occupies or uses.
- (10) "State agency" means a department, division, office, entity, agency, or other unit of state government.
- (11) "Transfer of ownership" includes a transfer of the ownership of vacant division-owned property that occurs as part of an exchange of the vacant division-owned property for

another property.

(12) "Vacant division-owned property" means division-owned property that:

(a) a primary state agency is not occupying or using; and

(b) the director has determined should be made available for:

(i) use or occupancy by a primary state agency; or

(ii) a transfer of ownership or lease to a secondary state agency, local government entity, public purpose nonprofit entity, or private party.

(13) "Written proposal" means a brief statement in writing that explains:

(a) the proposed use or occupancy, transfer of ownership, or lease of vacant division-owned property; and

(b) how the state will benefit from the proposed use or occupancy, transfer of ownership, or lease.

Section 20. Section **63G-6b-101** is amended to read:

**63G-6b-101 . Definitions.**

As use in this chapter:

(1) "Administering agency" means a state agency that administers a grant.

(2) "Competitive grant" means a grant that is not a direct award grant.

(3) "Direct award grant" means a grant that is funded by money that the Legislature intends the state agency to pass through to one or more recipients without a competitive process.

(4)(a) "Grant" means a state agency's expenditure of state money, or agreement to expend state money, that is:

(i) authorized by law;

(ii) made for a particular purpose; and

(iii) made without acquiring, or the promise of acquiring, a procurement item in exchange for the expenditure.

(b) "Grant" does not include:

(i) a tax credit;

(ii) an expenditure of federal money;

(iii) public assistance, as defined in Section 26B-9-101;

(iv) a loan;

(v) a rebate;

(vi) an incentive; or

(vii) a claim payment.

(5) "Grant appropriation" means an appropriation the Legislature makes to an administering

agency to be used for one or more grants.

(6) "Grant period" means the time frame during which a grant recipient receives funds from a single grant.

(7) "Multi-year grant" means a grant for which the grant period exceeds one year.

(8) "Nonprofit entity" means an entity that:

(a) operates in the state;

(b) is not a government entity; and

(c) is exempt from federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code.

(9) "Procurement item" means the same as that term is defined in Section 63G-6a-103.

(10)(a) "State agency" means a department, division, or other agency or instrumentality of the state.

(b) "State agency" does not include the legislative department.

(11) "State money" means money that is derived from state fees or state tax revenue.

Section 21. Section **68-3-12.5** is amended to read:

**68-3-12.5 . Definitions for Utah Code.**

(1) The definitions listed in this section apply to the Utah Code, unless:

(a) the definition is inconsistent with the manifest intent of the Legislature or repugnant to the context of the statute; or

(b) a different definition is expressly provided for the respective title, chapter, part, section, or subsection.

(2) "Adjudicative proceeding" means:

(a) an action by a board, commission, department, officer, or other administrative unit of the state that determines the legal rights, duties, privileges, immunities, or other legal interests of one or more identifiable persons, including an action to grant, deny, revoke, suspend, modify, annul, withdraw, or amend an authority, right, or license; and

(b) judicial review of an action described in Subsection (2)(a).

(3) "Administrator" includes "executor" when the subject matter justifies the use.

(4) "Advisory board," "advisory commission," and "advisory council" mean a board, commission, committee, or council that:

(a) is created by, and whose duties are provided by, statute or executive order;

(b) performs its duties only under the supervision of another person as provided by statute; and

- 1765 (c) provides advice and makes recommendations to another person that makes policy for  
 1766 the benefit of the general public.
- 1767 (5) "Armed forces" means the United States Army, Navy, Air Force, Marine Corps, Space  
 1768 Force, and Coast Guard.
- 1769 (6) "County executive" means:
- 1770 (a) the county commission, in the county commission or expanded county commission  
 1771 form of government established under Title 17, Chapter 62, Forms of County  
 1772 Government;
- 1773 (b) the county executive, in the county executive-council optional form of government  
 1774 authorized by Section 17-62-203; or
- 1775 (c) the county manager, in the council-manager optional form of government authorized  
 1776 by Section 17-62-204.
- 1777 (7) "County legislative body" means:
- 1778 (a) the county commission, in the county commission or expanded county commission  
 1779 form of government established under Title 17, Chapter 62, Forms of County  
 1780 Government;
- 1781 (b) the county council, in the county executive-council optional form of government  
 1782 authorized by Section 17-62-203; and
- 1783 (c) the county council, in the council-manager optional form of government authorized  
 1784 by Section 17-62-204.
- 1785 (8) "Charitable," "nonprofit," and "not-for-profit," in relation to an entity, includes an entity  
 1786 that is exempt from federal income taxation under Section 501(c)(3) or (19), Internal  
 1787 Revenue Code.
- 1788 ~~[(8)]~~ (9) "Depose" means to make a written statement made under oath or affirmation.
- 1789 ~~[(9)]~~ (10)(a) "Equal" means, with respect to biological sex, of the same value.
- 1790 (b) "Equal" does not mean, with respect to biological sex:
- 1791 (i) a characteristic of being the same or identical; or
- 1792 (ii) a requirement that biological sexes be ignored or co-mingled in every  
 1793 circumstance.
- 1794 ~~[(10)]~~ (11) "Executor" includes "administrator" when the subject matter justifies the use.
- 1795 ~~[(11)]~~ (12) "Father" means a parent who is of the male sex.
- 1796 ~~[(12)]~~ (13) "Female" means the characteristic of an individual whose biological reproductive  
 1797 system is of the general type that functions in a way that could produce ova.
- 1798 ~~[(13)]~~ (14) "Guardian" includes a person who:

- 1799 (a) qualifies as a guardian of a minor or incapacitated person pursuant to testamentary or  
1800 court appointment; or
- 1801 (b) is appointed by a court to manage the estate of a minor or incapacitated person.
- 1802 ~~[(14)]~~ (15) "Highway" includes:
- 1803 (a) a public bridge;
- 1804 (b) a county way;
- 1805 (c) a county road;
- 1806 (d) a common road; and
- 1807 (e) a state road.
- 1808 ~~[(15)]~~ (16) "Intellectual disability" means the same as that term is defined in the most recent  
1809 edition of the Diagnostic and Statistical Manual of Mental Disorders published by the  
1810 American Psychiatric Association.
- 1811 ~~[(16)]~~ (17) "Intermediate care facility for people with an intellectual disability" means an  
1812 institution or distinct part thereof for people with an intellectual disability or related  
1813 conditions, if the institution or distinct part thereof meets the requirements described in  
1814 42 U.S.C. Secs. 1396d(d)(1) through (3).
- 1815 ~~[(17)]~~ (18) "Land" includes:
- 1816 (a) land;
- 1817 (b) a tenement;
- 1818 (c) a hereditament;
- 1819 (d) a water right;
- 1820 (e) a possessory right; and
- 1821 (f) a claim.
- 1822 ~~[(18)]~~ (19) "Male" means the characteristic of an individual whose biological reproductive  
1823 system is of the general type that functions to fertilize the ova of a female.
- 1824 ~~[(19)]~~ (20) "Man" means an adult human male.
- 1825 ~~[(20)]~~ (21) "Month" means a calendar month, unless otherwise expressed.
- 1826 ~~[(21)]~~ (22) "Mother" means a parent who is of the female sex.
- 1827 ~~[(22)]~~ (23) "Oath" includes "affirmation."
- 1828 ~~[(23)]~~ (24) "Person" means:
- 1829 (a) an individual;
- 1830 (b) an association;
- 1831 (c) an institution;
- 1832 (d) a corporation;

- 1833 (e) a company;
- 1834 (f) a trust;
- 1835 (g) a limited liability company;
- 1836 (h) a partnership;
- 1837 (i) a political subdivision;
- 1838 (j) a government office, department, division, bureau, or other body of government; and
- 1839 (k) any other organization or entity.

1840 ~~[(24)]~~ (25) "Personal property" includes:

- 1841 (a) money;
- 1842 (b) goods;
- 1843 (c) chattels;
- 1844 (d) effects;
- 1845 (e) evidences of a right in action;
- 1846 (f) a written instrument by which a pecuniary obligation, right, or title to property is
- 1847 created, acknowledged, transferred, increased, defeated, discharged, or diminished;
- 1848 and
- 1849 (g) a right or interest in an item described in Subsections (24)(a) through (f).

1850 ~~[(25)]~~ (26) "Personal representative," "executor," and "administrator" include:

- 1851 (a) an executor;
- 1852 (b) an administrator;
- 1853 (c) a ~~[successor]~~ successor's personal representative;
- 1854 (d) a special administrator; and
- 1855 (e) a person who performs substantially the same function as a person described in
- 1856 Subsections (25)(a) through (d) under the law governing the person's status.

1857 ~~[(26)]~~ (27) "Policy board," "policy commission," or "policy council" means a board,

1858 commission, or council that:

- 1859 (a) is authorized to make policy for the benefit of the general public;
- 1860 (b) is created by, and whose duties are provided by, the constitution or statute; and
- 1861 (c) performs its duties according to its own rules without supervision other than under
- 1862 the general control of another person as provided by statute.

1863 ~~[(27)]~~ (28) "Population" is shown by the most recent state or national census, unless

1864 expressly provided otherwise.

1865 ~~[(28)]~~ (29) "Process" means a writ or summons issued in the course of a judicial proceeding.

1866 ~~[(29)]~~ (30) "Property" includes both real and personal property.

- 1867     ~~[(30)]~~ (31) "Real estate" or "real property" includes:
- 1868         (a) land;
- 1869         (b) a tenement;
- 1870         (c) a hereditament;
- 1871         (d) a water right;
- 1872         (e) a possessory right; and
- 1873         (f) a claim.
- 1874     ~~[(31)]~~ (32) "Review board," "review commission," and "review council" mean a board,
- 1875         commission, committee, or council that:
- 1876         (a) is authorized to approve policy made for the benefit of the general public by another
- 1877             body or person;
- 1878         (b) is created by, and whose duties are provided by, statute; and
- 1879         (c) performs its duties according to its own rules without supervision other than under
- 1880             the general control of another person as provided by statute.
- 1881     ~~[(32)]~~ (33) "Road" includes:
- 1882         (a) a public bridge;
- 1883         (b) a county way;
- 1884         (c) a county road;
- 1885         (d) a common road; and
- 1886         (e) a state road.
- 1887     ~~[(33)]~~ (34) "Sex" means, in relation to an individual, the individual's biological sex, either
- 1888         male or female, at birth, according to distinct reproductive roles as manifested by:
- 1889         (a) sex and reproductive organ anatomy;
- 1890         (b) chromosomal makeup; and
- 1891         (c) endogenous hormone profiles.
- 1892     ~~[(34)]~~ (35) "Signature" includes a name, mark, or sign written with the intent to authenticate
- 1893         an instrument or writing.
- 1894     ~~[(35)]~~ (36) "State," when applied to the different parts of the United States, includes a state,
- 1895         district, or territory of the United States.
- 1896     ~~[(36)]~~ (37) "Swear" includes "affirm."
- 1897     ~~[(37)]~~ (38) "Testify" means to make an oral statement under oath or affirmation.
- 1898     ~~[(38)]~~ (39) "Uniformed services" means:
- 1899         (a) the armed forces;
- 1900         (b) the commissioned corps of the National Oceanic and Atmospheric Administration;



1901                   and

1902           (c) the commissioned corps of the United States Public Health Service.

1903   ~~[(39)]~~ (40) "United States" includes each state, district, and territory of the United States of

1904           America.

1905   ~~[(40)]~~ (41) "Utah Code" means the 1953 recodification of the Utah Code, as amended,

1906           unless the text expressly references a portion of the 1953 recodification of the Utah

1907           Code as it existed:

1908           (a) on the day on which the 1953 recodification of the Utah Code was enacted; or

1909           (b)(i) after the day described in Subsection (40)(a); and

1910                   (ii) before the most recent amendment to the referenced portion of the 1953

1911                   recodification of the Utah Code.

1912   ~~[(41)]~~ (42) "Vessel," when used with reference to shipping, includes a steamboat, canal boat,

1913           and every structure adapted to be navigated from place to place.

1914   ~~[(42)]~~ (43)(a) "Veteran" means an individual who:

1915           (i) has served in the United States Armed Forces for at least 180 days:

1916                   (A) on active duty; or

1917                   (B) in a reserve component, to include the National Guard; or

1918           (ii) has incurred an actual service-related injury or disability while in the United

1919                   States Armed Forces regardless of whether the individual completed 180 days; and

1920           (iii) was separated or retired under conditions characterized as honorable or general.

1921           (b) This definition is not intended to confer eligibility for benefits.

1922   ~~[(43)]~~ (44) "Will" includes a codicil.

1923   ~~[(44)]~~ (45) "Woman" means an adult human female.

1924   ~~[(45)]~~ (46) "Writ" means an order or precept in writing, issued in the name of:

1925           (a) the state;

1926           (b) a court; or

1927           (c) a judicial officer.

1928   ~~[(46)]~~ (47) "Writing" includes:

1929           (a) printing;

1930           (b) handwriting; and

1931           (c) information stored in an electronic or other medium if the information is retrievable

1932                   in a perceivable format.

1933           Section 22. Section **77-11a-403** is amended to read:

1934           **77-11a-403 . Disposition of firearms no longer needed as evidence.**

- (1) As used in this section:
- (a) "Confiscated or unclaimed firearm" means a firearm that is subject to disposal by an agency under Section 53-5a-503 or 77-11a-402.
  - (b) "Department" means the Department of Public Safety created in Section 53-1-103.
  - (c) "Federally licensed firearms dealer" means a person:
    - (i) licensed as a dealer under 18 U.S.C. Sec. 923; and
    - (ii) engaged in the business of selling firearms.
  - (d) "State-approved dealer" means the federally licensed firearms dealer that contracts with the department under Subsection (4).
- (2) An agency shall dispose of a confiscated or unclaimed firearm by:
- (a) selling or destroying the confiscated or unclaimed firearm in accordance with Subsection (3);
  - (b) giving the confiscated or unclaimed firearm to the state-approved dealer to sell or destroy in accordance with Subsection (4) and the agreement between the state-approved dealer and the department; or
  - (c) after the agency obtains approval from the legislative body of the agency's jurisdiction, transferring the confiscated or unclaimed firearm to the Bureau of Forensic Services, created in Section 53-10-401, or another public forensic laboratory for testing.
- (3)(a) An agency that elects to dispose of a confiscated or unclaimed firearm under Subsection (2)(a) shall:
- (i) sell the confiscated or unclaimed firearm to a federally licensed firearms dealer and apply the proceeds from the sale to a public interest use; or
  - (ii) destroy the firearm, if the agency determines that:
    - (A) the condition of a confiscated or unclaimed firearm makes the firearm unfit for sale; or
    - (B) the confiscated or unclaimed firearm is associated with a notorious crime.
- (b) Before an agency applies the proceeds of a sale of a confiscated or unclaimed firearm to a public interest use, the agency shall obtain from the legislative body of the agency's jurisdiction:
- (i) permission to apply the proceeds of the sale to a public interest use; and
  - (ii) the designation and approval of the public interest use to which the agency applies the proceeds.
- (4)(a)(i) The department shall, in accordance with Title 63G, Chapter 6a, Utah

Procurement Code, contract with a federally licensed firearms dealer to sell or destroy all confiscated or unclaimed firearms in the state.

(ii) The term of an agreement executed in accordance with this Subsection (4) may not exceed five years.

(iii) Nothing in this Subsection (4) prevents the department from contracting with the same federally licensed firearms dealer more than once.

(b) An agreement executed in accordance with Subsection (4)(a) shall:

(i) address the amount of money that the federally licensed firearms dealer is entitled to retain from the sale of each confiscated or unclaimed firearm as compensation for the federally licensed firearms dealer's performance under the agreement;

(ii) require the federally licensed firearms dealer to donate, on behalf of the state, all proceeds from the sale of a confiscated or unclaimed firearm, except the amount described in Subsection (4)(b)(i), to an organization that:

(A) is exempt from taxation under Section 501(c)(3) or (19), Internal Revenue Code;

(B) complies with any applicable licensing or registration requirements in the state;

(C) primarily helps the families of law enforcement officers in the state who die in the line of duty;

(D) gives financial assistance to the families of law enforcement officers in the state who die in the line of duty; and

(E) provides other assistance to children of active law enforcement officers, including scholarships;

(iii) state that if the federally licensed firearms dealer determines that the condition of a confiscated or unclaimed firearm makes the firearm unfit for sale, the federally licensed firearms dealer shall destroy the firearm; and

(iv) provide a procedure by which the department can ensure that the federally licensed firearms dealer complies with the provisions of the agreement and applicable law.

**Section 23. Effective Date.**

This bill takes effect on May 6, 2026.